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ABSTRACT

This volume is part one of a three-part report of the Educational Research Service (ERS) "National Survey of Fringe Benefits in Public Schools." Data were derived from a 2-part questionnaire that was mailed to 1,918 United States public school systems. A total of 810 school systems responded, creating a 42 percent response rate. Information is presented and analyzed by enrollment grouping, per pupil expenditure level, and geographic region. This volume reports on the fringe benefits received by superintendents for the school year, 1994-95. It provides information on the following fringe-benefit provisions: leave provisions, group insurance programs, professional liability insurance, retirement plans, severance pay, tuition reimbursement provisions, payment of professional organization membership, payment of transportation and conference expenses, provisions for serving as an external consultant, physical examination benefits, contribution to a tax-sheltered annuity fund, length and terms of present employment, annuity policies provided by the school board, individual life insurance policies, and payment of membership dues in civic and social organizations. Fourteen figures and 32 tables are included. A list of additional benefits reported to ERS but not tabulated in the report is included. (LMI)

**National Survey
of Fringe Benefits
in Public Schools****Fringe Benefits for
Superintendents
in Public Schools,
1994-95**

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Part I**BEST COPY AVAILABLE**

**National Survey
of Fringe Benefits
in Public Schools**

Fringe Benefits for
Superintendents
in Public Schools,
1994-95

Part 1

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FOREWORD

The non-cash compensations previously thought of as fringe benefits have become fundamental components of the compensation package for most employees in American business, industry, and government, and have gained major importance as issues in compensation. School boards, school administrators, employee groups, and individual staff members need timely and reliable data by which to assess fringe benefits provided by public school systems. Although the patterns of fringe benefits for school superintendents, for other administrators, and for teachers differ somewhat, information about benefit programs is becoming increasingly important as school districts attempt to maintain a balance between programs such as health insurance coverage and the cost of these benefits.

ERS initiated the *National Survey of Fringe Benefits in Public Schools* in 1975-76. Since the beginning, the study has focused on a wide range of fringe benefit practices offered to all professional personnel, including leave policies, insurance coverage, retirement provisions, tuition reimbursement, severance pay, and additional benefit provisions pertinent to superintendents and other administrators, including transportation and expense account allowances and practices relating to professional activities.

The results of this tenth study in the series are presented in a three-volume report of which this volume is Part 1: *Fringe Benefits for Superintendents in Public Schools, 1994-95*. Part 2 reports fringe benefits for **administrators other than superintendents**; Part 3 reports fringe benefits for **teachers**. This volume (Part 1) includes length of contract, years of service, and data on other benefits, such as individual life insurance and annuity programs, that are of particular relevance to the unique position of superintendent of schools. The data included in the three volumes were collected from a national panel sample stratified by enrollment size and are reported separately for large, medium, small, and very small systems, for five levels of per pupil expenditure, and for eight geographic regions.

We hope that this study will be helpful to school officials, school board members, legislators, and others concerned with appropriate compensation of school staff. We sincerely welcome user comments and suggestions about ways this study of fringe benefits in public education can be improved.

ERS expresses gratitude and appreciation to the hundreds of school administrators throughout the nation who personally took time from their busy schedules to supply the data contained in this report. Their willingness to provide such information made this report possible.

Nancy Protheroe
Director of Research
Educational Research Service

HIGHLIGHTS

- 84.7 percent of all responding superintendents had been in their present position one year or more; the mean was 6 years, ranging from 5 years in large and medium systems to 6 in small and very small systems.
- 93.1 percent of all responding superintendents were serving under contracts or appointments of fixed length; of these, over 75 percent had contracts of 3 or more years in length.
- 97.3 percent of all respondents reported transportation provisions of some type for superintendents. Of the respondents providing transportation benefits, 12.6 percent reported that the superintendent was provided both a car and an allowance for business use of his or her personal car when necessary; 27.2 percent provided a car alone for the superintendent's use; and 58.6 percent provided only an allowance for use of the superintendent's car for business travel.
- Of the 12.6 percent of the districts indicating a car and allowance for travel was provided to superintendents, 65.7 percent reported a lump sum for travel both within and outside the school district. 65.8 percent of the respondents providing an annual allowance only (58.6 percent of all districts) reported a lump sum for both types of travel, and 10.8 percent of this lump sum group reported separate allowance provisions for within district and outside district travel. The mean mileage rate paid under both single rate and outside district travel provisions was \$.26; for within district travel, \$.27.
- Annual allowances only for business use of the superintendent's personal car were reported by 58.6 percent of all respondents; 11.5 percent of these respondents reported an allowance for within district travel only, and 65.8 percent reported lump sum allowances for both within and outside district travel. The mean annual allowance paid for within district travel, including data from systems reporting separate allowances, was \$3,621 (ranging from \$2,447 in very small systems to \$6,770 in large systems); the mean reported for inside/outside district lump sum accounts was \$4,844 (ranging from \$2,992 in very small systems to \$6,715 in large systems).
- 88.3 percent of respondents reported expense account provisions for superintendents; of these, 93.9 percent reported accounts for outside district expenses, and 73.4 percent reported accounts for within district expenses. Some respondents reported accounts for both types of expenses.
- 3.6 percent of the respondents reporting expense account provisions provided a lump sum to cover both within and outside district expenses, ranging from \$630 to \$9,000, with a mean of \$4,482.
- 89.6 percent of the 695 respondents reporting an outside district expense account covered actual expenses with no limit; 82.3 percent of respondents providing within district expense accounts paid for actual expenses with no limit. These groups comprise 76.9 percent and 55.2 percent of all respondents respectively.
- 95.6 percent of all respondents' expense accounts paid expenses for meetings and conventions; 61.4 percent paid expenses for training programs (such as association seminars); 61.0 percent paid expenses for leadership and committee activities in professional associations.
- 80.9 percent of respondents paying for convention expenses (77.3 percent of all respondents) covered actual expenses, and 5.0 percent of this group limited amounts paid per day.

- 89.3 percent of respondents reporting payment of convention expenses reported that travel expenses were covered; 90.1 percent covered registration; and 90.2 percent covered lodging/meals.
- 85.1 percent of all respondents reported that the superintendent was provided paid professional leave to attend meetings and conventions; 32.0 percent provided the superintendent some form of leave to serve as a professional consultant including 8.1 percent that provided specific leave for this purpose, 14.3 percent that allowed the superintendent to use his or her own leave, and 9.6 percent that reported other provisions for such leave.
- 85.6 percent of all respondents reported that the superintendent's professional organization dues were paid at least in part by the board; 77.6 percent of these districts paid AASA dues, and 83.1 percent paid dues in state associations.
- 63.2 percent of all respondents paid at least in part for a regular physical examination for the superintendent; 65.6 percent of this group paid the full cost of the exam; 15.2 percent paid a fixed dollar amount towards the cost of the exam, ranging from \$20 to \$1,200 with a mean of \$294. Most respondents with physical examination benefits provided the exam on an annual basis; 68.1 percent of those required the exam and 31.9 of those provided the exam on an optional basis; a total of 61.1 percent of respondents providing this benefit required that the superintendent have a regular physical exam, ranging from 76.5 percent of respondents paying the full cost to 19.5 percent of those providing payment through district-paid Health Insurance.
- 98.0 percent of all superintendents were covered by state retirement systems; 3.3 percent by local retirement systems; and 56.3 percent were provided Social Security coverage (some were covered by more than one of the above).
- 28.5 percent of all respondents contributed to a tax-sheltered annuity; the mean annual contribution reported was \$6,650; 22.6 percent of all superintendents were provided a separate annuity policy paid by the Board.
- 29.4 percent of all respondents reported tuition reimbursement benefits; 35.3 percent of this group reported that payment was provided for graduate credits only; 23.9 percent reported no restriction on the types of courses reimbursed. 21.4 percent of respondents providing tuition benefits reported payment of limited amount per credit, ranging from \$25 to \$1000, with a mean of \$135 per credit.
- 96.3 percent of all respondents provided group hospitalization insurance for superintendents; 85.9 percent of this group paid the full premium for single coverage, and 48.8 percent paid the full premium for family coverage (82.7 and 47.0 percent, respectively, of all responding districts).
- 95.2 percent of all respondents provided medical/surgical insurance coverage; 85.7 percent of this group paid the full premium for single coverage, and 48.6 percent paid the full premium for family coverage.
- 96.3 percent of all respondents provided major medical insurance; 86.3 percent of this group (83.1 of all districts) paid the full premium for single coverage, and 47.6 percent (45.8 of all districts) paid the full premium for family coverage.
- 82.3 percent of all respondents provided dental insurance; 51.7 percent of all respondents provided vision care insurance; 85.9 percent of all respondents provided prescription drugs coverage.
- 80.7 percent of all respondents provided group life insurance coverage, with 62.3 percent of this group paying the full premium cost. The mean dollar value of the policies was \$83,405 for fixed amount policies, and \$90,429 (maximum value) for policy values based on the superin-

tendent's salary times some set factor (such as twice the salary). For the superintendents with fixed dollar amounts (61.5 percent of all those with coverage), the average amount ranged from a low of \$71,697 in the smallest districts to \$106,410 in districts enrolling from 10,000 to 24,999 pupils.

- 25.4 percent of respondents providing group life insurance reported that the superintendent had the option to pay for increased coverage to a mean maximum policy value of \$186,746.
- 38.6 percent of all respondents reported that the superintendent was provided long-term disability insurance. The mean maximum monthly benefit was \$3,885.
- 20.6 percent of all respondents provided individual life insurance policies for the superintendent, ranging from 17.0 percent of the very small systems to 25.9 percent of the large systems; the mean value of these policies was \$174,905 for paid-up policies and \$170,953 for ordinary life insurance policies.
- 77.3 percent of all respondents provided professional liability insurance for the superintendent; and 4.3 percent of all respondents provided such insurance with a separate policy covering the superintendent.
- 35.2 percent of all respondents provided severance pay for the superintendent, ranging from 29.1 percent of medium systems to 40.5 percent of large systems.
- 92.0 percent of all respondents provided vacation leave for superintendents; over 80 percent of all respondents provided 20 or more days per year. 34.4 percent of the respondents providing such leave allowed no accumulation from year to year; 46.3 percent provided a set maximum number of days accumulation from year to year, with a mean of 40 days reported.
- 76.0 percent of all respondents provided the superintendent with a set number of days of personal or emergency leave per year; 10.1 percent provided such leave on an "as needed" basis.
- While 28.0 percent of all responding districts with a personal leave provision charged these days to sick leave, only 17.6 percent of the very small systems as compared to 38.6 percent of the medium-sized systems did so.
- 58.9 percent of all respondents provided religious leave for superintendents, with 55.6 percent of this group charging such days to personal/emergency leave.
- 28.3 percent of all respondents reported sabbatical leave provisions for superintendents, ranging from 20.7 percent of the large systems to 34.3 percent of the small systems. 74.2 percent of the respondents providing sabbatical leave allowed one calendar year of leave, with 61.6 percent of this group paying at least a portion of the superintendent's salary. This partially or fully paid sabbatical provision represented 17.4 percent of all responding districts.

INTRODUCTION

Fringe Benefits for Superintendents in Public Schools, 1994-95 is Part 1 of a three-part report of the ERS *National Survey of Fringe Benefits in Public Schools, 1994-95*. This survey collected data on fringe benefits provided for school superintendents, for other administrators and supervisors, and for teachers. The second volume (Part 2) reports fringe benefits for **administrators and supervisors** other than the superintendent. The third volume (Part 3) reports benefits for **teachers**.

Scope of the Study

The purpose of the *National Survey* is to provide school boards, superintendents, and others concerned with the determination of compensation for public school personnel with accurate, timely, and reliable data useful in comparing employee fringe benefits in school systems of similar enrollment size, expenditure level, and geographic region. Information in each of the three volumes is presented and analyzed according to three classifications:

1. **By four enrollment groupings** of school systems: (a) 25,000 or more pupils, (b) 10,000 to 24,999, (c) 2,500 to 9,999, and (d) 300 to 2,499.
2. **By five per pupil expenditure levels** of school systems: (a) \$7,000 or more per pupil, (b) \$6,000 to \$6,999, (c) \$5,000 to \$5,999, (d) \$4,500 to \$4,999, and (e) less than \$4,500.
3. **By eight geographic regions** in which school systems are located: New England, Mideast, South East, Great Lakes, Plains, South West, Rocky Mountains, and Far West.

The survey provides comprehensive information on a wide variety of fringe benefit provisions. Data on leave provisions, group insurance programs, professional liability insurance, retirement plans, severance pay, tuition reimbursement provisions, and payment of professional organization membership dues are reported for professional personnel in all three volumes of the survey reports. Additional information concerning payment of transportation and conference expenses, provisions for serving as a professional consultant outside the school system, and physical examination benefits are reported for superintendents and other administrators in Parts 1 and 2. Part 1 also contains such basic data as the superintendent's contribution to a tax-sheltered annuity fund, length and terms of present employment,

and details on additional fringe benefits such as annuity policies provided by the Board, individual life insurance policies, expense account provisions, and payment of membership dues in civic and social organizations.

These studies emphasize fringe benefits provided by local school systems to augment salary compensation and to attract and retain qualified personnel. For this reason, details of benefits provided by **all** systems because of legal requirements are not covered in depth nor are the costs of the fringe benefit packages analyzed. Although these are important aspects of fringe benefits, they are peripheral to the basic purpose here of providing comparative data on the types of fringe benefits commonly provided to public school personnel.

The survey instrument consisted of a two-part questionnaire: Part 1 concerned the superintendent's fringe benefits only, and in most cases was completed by the superintendent personally; Part 2 requested information about benefits both for administrators and supervisors (other than the superintendent) and for teachers. Although all school systems included in the sample were sent both parts of the questionnaire, some provided usable data for only one form, resulting in slightly different numbers of respondents in the separate volumes of the report.

This volume (Part 1) reports fringe benefits received by superintendents for school year 1994-95 in the 810 school systems that responded to the survey. The 32 summary tables included in this volume are based on data from all responding systems. Most of these tables provide detailed summaries of fringe benefit provisions tabulated by enrollment size of the reporting systems; more general summaries of the fringe benefit data tabulated by per pupil expenditure level and by geographic location of responding systems are provided in Tables 31 and 32.

No attempt has been made to weight the stratified summary data on a national basis. Totals shown for all reporting systems do not purport to show a weighted picture of fringe benefits for all school superintendents in the United States. The data only summarize the benefits reported by all responding systems. However, these tabulations present the best available summary of fringe benefits provided superintendents in public schools in 1994-95 and present an unweighted summary of data for all reporting school systems throughout the nation. Users of the data are urged to read carefully the section entitled *Proper Use of Data* before drawing inferences from information contained in the report.

Sample Design

In spring 1995, ERS mailed a comprehensive two-part survey instrument to a national stratified panel sample of public school systems, requesting information on 1994-95 fringe benefits for school superintendents and 1994-95 benefits for other administrators and supervisors and for teachers. The questionnaire was mailed to 1,918 of the approximately 11,171 public school systems in the United States enrolling 300 or more pupils. This universe includes more than 99 percent of the estimated 42,651,627 public school pupils enrolled in the nation. Questionnaires were sent to all of the systems enrolling 10,000 or more pupils, and to a panel sample of school systems from the **small** (2,500 to 9,999 pupils) and **very small** (300 to 2,499 pupils) enrollment strata. The panel samples for the two smaller enrollment strata were constructed to meet a selection ratio of 1 in 5 for the **small** group and 1 in 15 for the **very small** group.

Table A shows the approximate number of school systems in the universe sampled, the equivalent ratios, and the numbers and percents of responses. Note that the response rates varied among the school systems in the four strata. Caution should therefore be used when making comparisons between and among the summary data reported for each group.

Summary Charts

Fourteen charts provide a graphic description and overview of the data presented in the summary tables contained in this report.

Charts 1, 2 and 3 give information on various types of health insurance for superintendents. Provisions for group hospitalization, medical/surgical, and major medical coverage are summarized in Chart 1. Chart 2 contains information on dental care, vision care, and prescription drugs plans. Shown under each type of insurance are the percent of districts providing single and family coverage and the proportion of respondents that pay the full premium amount. Presented in Chart 3 are the portions of premiums paid for medical insurance when the amounts paid by the districts are less than full.

Charts 4 through 9 compare in greater detail the percentages of districts providing each type of insurance coverage. Group hospitalization provisions are reported in Chart 4 first for all reporting systems and then by enrollment group, per pupil expenditure level, and geographic region. This same breakdown is presented in Charts 5, 6, 7, 8, and 9 for medical/surgical, major medical, dental care, vision care, and prescription drugs respectively.

Chart 10 illustrates vacation, sick, personal/emergency and sabbatical leave provisions for superintendents in reporting districts. Shown for

Table A -- Approximate Number of Public Elementary and Secondary School Systems in the United States Enrolling 300 or More Pupils in Fall 1993 by Enrollment Group, Ratios Used to Select Stratified Panel Sample, and Responses to Survey

Enrollment Group	Number of Pupils (Fall 1993)	Number of Systems	Selection Ratios	Number in Panel Queried ¹	Usable Data Submitted Number of Systems	Percent Responding	Percent of Total Respondents
Large 25,000 or More	12,753,129	209	1:1	209	116	55.5%	14.3%
Medium 10,000 to 24,999	7,636,272	512	1:1	512	220	43.0	27.2
Small 2,500 to 9,999	13,733,337	2,999	1:5	600	286	47.7	35.3
Very Small 300 to 2,499	8,148,291	7,451	1:15	597	188	31.5	23.2
Total	42,271,029	11,171		1,918	810	42.2	100.0

¹ Includes **all** school systems in the **large** and **medium** enrollment groups; the number of systems shown in each group is revised to reflect fall 1993 enrollments as reported in 1993-94 survey responses.

sick leave are the percentage of respondents providing a specified number of leave days granted per year or providing leave on an unlimited/"as needed" basis, as well as the percent of districts permitting unlimited accumulation of leave or counting unused leave days toward retirement service. The percentage of respondents that charge personal/emergency leave to sick leave is also presented in this chart.

Chart 11 summarizes various provisions for superintendents' transportation needs. Presented at the top of the chart is the percent of districts making some provision for transportation, followed by those respondents providing a car, giving a mileage or annual allowance for the business use of the superintendent's own car, and/or providing an expense account for use within or outside the district.

Chart 12 describes provisions for attendance at conventions and meetings and payment of professional or social organization dues. A breakdown of the types of meetings or organizations paid for is also presented.

Chart 13 provides information on mean face values of group life insurance policies. Policy values for all reporting systems and for each enrollment grouping, per pupil expenditure level, and geographic region are shown.

Chart 14 shows other types of benefits for superintendents. Percentages of districts with provisions for physical exam payment, retirement plans, tax-sheltered annuities, tuition reimbursement, professional liability insurance, severance pay, long-term disability, and group life insurance are illustrated in this chart.

Summary Tabulations

Tables 1 through 30 present detailed summaries and distribution data for the fringe benefit provisions tabulated by enrollment group and include data from all responding school systems. Table 31 reports by per pupil expenditure level the percentage of respondents providing the fringe benefits included in Tables 1 through 30, the average dollar amounts of benefits where relevant, and school system contribution levels where appropriate. Table 32 reports the same data as Table 31, but tabulated on the basis of geographic location of the reporting system.

It should be noted that in some cases summaries of details of benefit provisions reported by relatively small numbers of respondents are given for all reporting systems as a single group (not by enrollment group) or are tabulated on the basis of some salient feature of the benefit provision, rather than by enrollment. Also, percentages reported in most

tables pertaining to benefit provision details are based on only those respondents providing the benefit, not on all respondents. When interpreting these percentage data, it is important to take into consideration the size of the group on which these percentages are based, reported at the bottom of each column in the summary tables. Caution should also be used in interpreting the mean dollar amount and mean district contribution data in Tables 31 and 32, since in some cases these data are based on small numbers of respondents. Users should take into consideration the total number of respondents in each group reported in the first row of each table, and the percent of respondents on which these data are based, as well as refer to the enrollment size tabulations that report numbers of respondents, when evaluating these data.

Table 1 shows the distribution of the number of years superintendents have spent in their current positions and the percentile distribution, mean, and range of these data for superintendents reporting one or more years of service. Table 2 reports the terms under which superintendents were serving in their present position and the distributions of contract lengths reported. The percents reported for each of the various terms of employment are based on the total number of respondents in each enrollment stratum. However, the percentiles reported for contract length are based on only those respondents reporting that the superintendent was serving under a contract or appointment of fixed length.

Tables 3 through 6 report data on transportation provisions for superintendents. Table 3 shows the proportion of total respondents providing transportation and the proportion of this smaller group that provided each transportation option listed. Since some districts provided both options (car and allowance), the percents for these options may sum to more than 100.0 percent of the respondents providing transportation benefits. Table 3 also shows the details of each option and combination of options and the percentage of respondents providing each. This table reports information, for example, on the percent of respondents providing transportation by supplying car only (no allowance provisions), and the portion of these respondents providing the car for the superintendent's business and personal use. The totals at the top of Table 3 show the number of respondents providing at least one transportation benefit.

Table 4 summarizes the mean mileage allowances and mean annual allowance levels, both when provided alone and in combination, (1) for within district travel only, (2) for outside district travel only, and (3) when provided as a lump sum for either type of travel. Also shown are the percent of respondents with transportation provisions that reported data for each of these allowance types and

the percent of all respondents reporting the listed transportation provisions. The data for each allowance type include systems that reported separate allowance provisions for both within district and outside district travel and those reporting an allowance for only one of these purposes.

Table 5 shows the distribution of mileage allowance amounts for each of the three types of travel allowance provisions reported in Table 4, but combines data from provisions with and without annual limits. Also reported are the summary data (percentile distribution, mean, and range) for the allowance amounts for each provision. Table 6 reports distribution data for annual allowances or limit amounts for provisions separately covering within and outside the district travel and lump sum provisions, as well as summaries of these levels. As in Table 5, data in Table 6 include systems reporting both annual allowance sums and mileage allowance rates. The distributions in parts A, B, and C of Tables 5 and 6 are based on the number of respondents offering each type of travel allowance provision, not on all responding systems or on all systems providing transportation benefits.

Tables 7 through 9 summarize expense account provisions for superintendents. Table 7 shows the percent of all respondents providing accounts for expenses within the district, for expenses outside the district, or for both types of expenses in one account. Details of each of these accounts are also summarized on the basis of the number of systems providing each type. Parts A through D show the percent of systems that reported accounts by type of account; the totals at the top of the table show the number of respondents providing an expense account. The percentages may sum to more than 100.0 because some systems reported more than one provision.

Table 8 provides a distribution of expense account amounts for each of the three types of accounts and summarizes the dollar levels reported, based on the number of systems reporting each type of expense provision. Table 9 shows the types of outside district activities covered under expense account provisions based on the number of respondents providing accounts for such expenses. Also reported are the percent of respondents providing each of several types of payment options for meeting and convention expenses, the type of expenses covered, the average payment limits under each payment portion, and the total number of respondents providing accounts for meeting and convention expenses.

Tables 10 and 11 report data on other fringe benefits relating to the superintendent's professional activities. Table 10 shows the percent of respondents reporting each of several leave provisions for the superintendent's attendance at profes-

sional meetings and conventions and the provisions reported for acting as a professional consultant outside the school system, including a summary of the maximum number of days allowed per year for this purpose. Table 11 summarizes provisions for payment of professional dues by responding systems and reports data on the specified types of organizations for which dues are paid and the number of systems with such provisions.

Table 12 reports the portion and numbers of all respondents that paid membership dues for the superintendent in civic organizations and in social, recreational, and health clubs. Also shown are the specified types of organizations for which dues are paid and the percent of all systems paying dues that included each of the specified organization types in their policy.

Table 13 reports data on physical examination provisions for superintendents. Shown are the percent and number of all respondents reporting a payment provision and the distribution of respondents reporting each type of physical exam provision. Also shown are the percentage of respondents offering each payment provision that required a regular physical examination and a percentile distribution, mean, and range of the fixed dollar amount paid towards the cost of the exam where this payment provision was reported. The last part of Table 13 reports the frequency of such payments, tabulated by systems that did or did not require a regular physical examination (not by enrollment group), and the percent of respondents providing the exam on a required or optional basis.

Table 14 reports the percent of respondents offering each of several retirement provisions and summarizes amounts paid by the superintendent for 1994-95 toward a tax-sheltered annuity plan. This table also includes amounts paid by school boards for annual premiums on annuity policies for the superintendent and the mean monthly benefits provided by such policies. Since many systems reported more than one type of retirement provision in the first part of Table 14, the percents in each section may add to more than 100.0 percent.

Tables 15 and 16 report tuition reimbursement provisions. Table 15 shows the percent of respondents reporting tuition provisions and, for this group, the types of restrictions on courses for reimbursement purposes. Also shown is a summary of the details of tuition payment provisions where reported, tabulated on the basis of academic credit limitations, not enrollment grouping, for all respondents providing tuition reimbursement. Since the number of school systems providing tuition reimbursement is relatively small, the number of respondents is reported in this part of the table, as well as the associated percentage data.

Table 16 summarizes tuition reimbursement levels under each payment provision, also calculated by credit limitations rather than enrollment, and shows the percent of respondents reporting the listed payment provisions by type of credit limitation. Also reported are summaries of the number of credits to which payments are limited, both per year and total.

Tables 17 and 18 report group health insurance provisions. Table 17 shows the percent of all respondents providing coverage for each of six types of group health insurance: hospitalization, medical/surgical, major medical, dental, vision care, and prescription drugs. The systems providing coverage are analyzed further on the basis of the details of the insurance program provided. Table 18 shows the distribution of the portions of each of the six types of health insurance premium cost paid by the system for single and for family coverage for those respondents reporting such provisions (except where provided under cafeteria plan arrangements).

Table 19 reports data on group life insurance coverage. Shown are the percent of all respondents providing group life insurance and, for those with such provisions, the distribution of the portion of the premium cost paid by the system. Also shown is the percent of systems providing such coverage that reported each of several methods of determining the policy face value and the mean face value of the policy under each method. Included in this table are a distribution of the policy face value amounts (or maximum value where the actual amount was related to the superintendent's salary) for all methods combined, and a summary of these data. Information about provisions for the superintendent to increase the policy value at his or her own expense and summaries of policy value maximums under such provisions are also presented.

Table 20 reports data on individual life insurance policies provided by reporting systems for the superintendent, the type of policy provided, and summary data for the mean policy value, by policy type.

Table 21 shows professional liability insurance coverage provisions for superintendents.

Table 22 reports data on other insurance coverage. Shown is the percent of all respondents providing coverage for each of the following: travel accident, accidental death and dismemberment, and short- and long-term disability. Part B of this table reports the details of long-term disability coverage.

Table 23 summarizes the percent of respondents indicating that the various types of group insurance programs were available under "cafeteria plan" arrangements, and reports the distribution of annual premium allowance amounts and a summary of these data.

Tables 24 and 25 report severance payment

provisions. Table 24 shows the portion of respondents reporting such provisions and the basis on which the amount of such payments was computed. Also shown are the details of payment provisions and the basis for eligibility for severance pay, as well as the percent of respondents with severance pay reporting provision details for each leave, service, and other payment basis, for each maximum payment provision. Table 25 summarizes severance payment levels (where reported) under each type of payment provision, broken out by provisions regarding maximum payment limits where appropriate. The detail lines show number of respondents as well as percents and percentile distributions for dollar amount severance payments such as lump sum, amount per year of service, and amount per day of unused leave.

Tables 26 through 30 report data on leave provisions. Table 26 shows percentile distributions and summaries of the number of days of paid vacation leave provided per year and of the maximum number of days accumulation allowed.

Table 27 reports the same data as Table 26 but for sick leave, and also presents information on the percent of all responding systems providing each of several specified supplements to sick leave. Since a school system may have provided more than one type of sick leave supplement, the percents in the detail lines of this section of Table 27 may add to more than 100.0 percent. Also shown is the percent of respondents indicating that unused sick leave was credited toward service for retirement purposes.

Table 28 shows the distribution and summary data for personal and/or emergency leave days provided per year, the number and percent of all respondents providing such leave, and the percent of systems providing personal/emergency leave that charge it against sick leave. Table 29 shows the number and percent of all respondents that reported policies for other types of leave (e.g., religious, family, bereavement, civic, jury, professional, and military) and the details of such leave provisions. Table 30 reports the percent of responding systems that had sabbatical leave provisions and the distribution of maximum time granted by those respondents providing such leave. Also shown are the salary provisions reported by respondents for superintendents on sabbatical leave and summaries of these salary levels.

Table 31 summarizes information on selected fringe benefits by per pupil expenditure level of reporting school systems. Data are of two types—percent of responding systems reporting a particular fringe benefit and, where applicable, mean dollar amounts provided or summary data for other numerical information provided (such as percent of insurance premium paid). Table 32 presents the same data as Table 31, but tabulated on the basis of geo-

graphic location of reporting school systems. As stated above, users should be aware of the numbers of respondents on which mean values are based in Tables 31 and 32 when interpreting these data.

Proper Use of Data

For proper use of the data contained in this report, the following must be recognized: (1) the purpose of the survey, and (2) the nature of the sample design and limitations of the data.

As stated previously, the purpose of the survey is to provide school boards, superintendents, and others concerned with the determination of compensation of public school employees with data by which to compare fringe benefit provisions in one system with those in systems of comparable enrollment size, per pupil expenditure level, and geographic region. A national panel sample of school systems stratified by four enrollment groupings was systematically selected for this purpose.

Except for the usual problems of possible non-response bias, the data within enrollment strata should be as accurate as sampling variations allow. Because of underreporting in some enrollment groupings, caution should be employed in the use of these data. No attempt has been made to weight the stratified data to estimate national statistics such as the national average number of sick leave days provided superintendents.

The survey instrument collected information from which per pupil expenditures budgeted for current operations could be computed for reporting school systems. These computations were made by ERS and were used to post-stratify data into five expenditure categories, disregarding enrollment size. An examination of the distribution of school systems by enrollment size and by per pupil expenditure contained in Table B shows why analysis by expenditure level is important to meaningful comparison of fringe benefit data in public school employment. Table B shows that in the smallest enrollment category (300 to 2,499) expenditures for current operations reported in the survey range from \$2,748 to

\$15,751 per pupil. The range in the largest enrollment category (25,000 or more pupils) varies from a low of \$3,007 to a high of \$10,638 per pupil. Reading across Table B shows how evenly the school systems of a specified expenditure level are distributed among the four enrollment size categories. Both types of comparisons are important, and both should be thoroughly examined before inferences are drawn.

Because no effort was made to include a representative sample of school systems from each expenditure level, these data should be used with caution since they may be subject to considerable sampling variation. These data are intended only as **general** indicators of the **current** relationship among these groups of school systems.

Additional caution should be exercised when interpreting some types of salary-related data reported for superintendents and tabulated on the basis of per pupil expenditure level, since these data are closely related to the enrollment size of the school system. It is recommended that such data be used only in conjunction with the analysis by enrollment group of the same information and with the data in Table B showing the distribution of school systems by enrollment group and by per pupil expenditure level.

Similarly, the comparison by geographic region is shown only as a general indication of the differences in fringe benefit provisions that exist among various geographic areas. The sampling variation associated with these data can also be expected to be large; therefore, users are advised that regional data should not be used as precise measures of regional differences. Examination of the distribution of reporting systems by geographic region and per pupil expenditure level presented in Table C indicates the general extent of variation in expenditure levels within and among geographic regions.

Careful study of Table A (the percentage breakdown of respondents into enrollment categories), Table B, and Table C will assist in the proper use of the data.

Table B.--Percentile Distribution of Per Pupil Expenditures Budgeted for Current Operations,
by Enrollment Group of Reporting Systems, 1994-95

Per Pupil Expenditure for Current Operations	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
90th Percentile.....	\$6,472	\$6,556	\$8,641	\$8,923	\$7,989
80th Percentile.....	5,875	5,820	7,358	7,634	6,776
75th Percentile.....	5,612	5,601	6,981	7,253	6,405
70th Percentile.....	5,466	5,271	6,561	6,887	6,064
60th Percentile.....	4,943	4,963	5,749	6,291	5,535
50th Percentile.....	4,685	4,684	5,410	5,727	5,130
40th Percentile.....	4,537	4,423	5,108	5,327	4,796
30th Percentile.....	4,281	4,201	4,665	4,946	4,492
25th Percentile.....	4,145	4,119	4,521	4,819	4,318
20th Percentile.....	4,065	4,001	4,347	4,621	4,147
10th Percentile.....	3,745	3,798	3,972	3,906	3,854
Number Responding.....	116	220	286	188	810
Mean.....	4,963	4,959	5,954	6,251	5,611
Range - Low.....	3,007	2,404	2,868	2,748	2,404
High.....	10,638	10,627	15,662	15,751	15,751

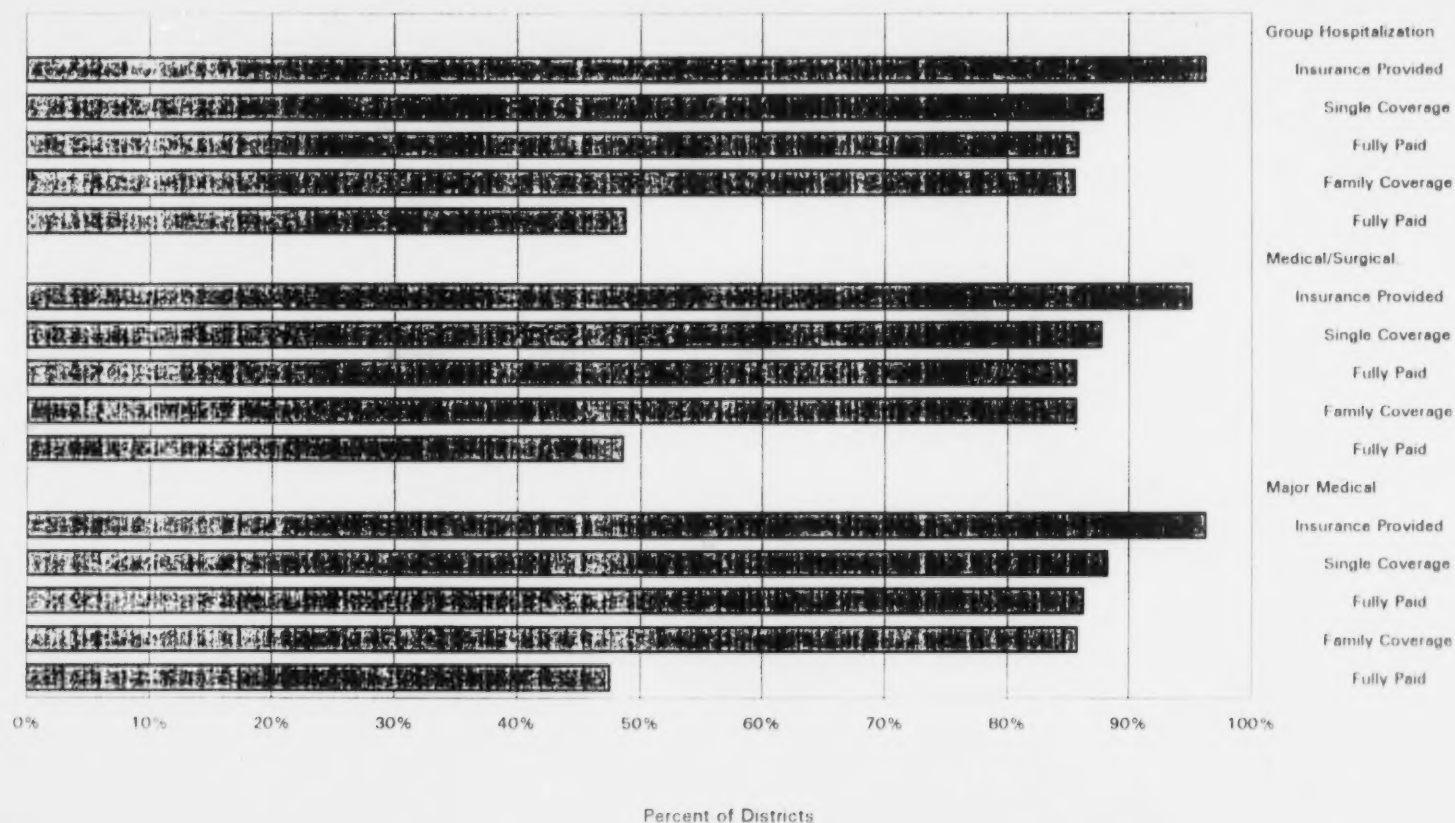
Table C.--Percentile Distribution of Per Pupil Expenditures Budgeted for Current Operations, by Geographic Region of Reporting Systems, 1994-95

Per Pupil Expenditure for Current Operations	Geographic Region(1)								Total All Regions
	New England	Midwest	Southeast	Great Lakes	Plains	Southwest	Rocky Mountains	Far West	
90th Percentile.....	\$8,201	\$11,378	\$6,111	\$7,838	\$6,919	\$5,554	\$8,078	\$6,065	\$7,989
80th Percentile.....	7,379	9,264	5,567	7,027	5,875	5,072	6,673	5,472	6,776
75th Percentile.....	7,015	8,822	5,301	6,648	5,698	4,791	5,644	5,205	6,405
70th Percentile.....	6,944	8,300	5,108	6,530	5,466	4,668	5,326	5,014	6,064
60th Percentile.....	6,690	7,859	4,858	6,052	5,135	4,473	5,135	4,594	5,535
50th Percentile.....	5,762	7,381	4,696	5,701	4,960	4,169	4,821	4,344	5,130
40th Percentile.....	5,355	6,910	4,558	5,321	4,815	4,023	4,394	4,204	4,796
30th Percentile.....	5,025	6,375	4,365	5,035	4,569	3,858	4,281	4,108	4,492
25th Percentile.....	4,842	6,276	4,143	4,840	4,490	3,763	4,018	4,010	4,318
20th Percentile.....	4,712	5,970	4,001	4,739	4,312	3,652	3,929	3,965	4,147
10th Percentile.....	4,267	5,470	3,539	4,286	4,064	3,370	3,344	3,760	3,854
Number Responding.....	47	137	135	143	84	85	47	132	810
Mean.....	6,143	7,877	4,789	5,982	5,223	4,343	5,319	4,675	5,611
Range - Low.....	3,565	4,764	2,404	3,738	3,608	2,910	3,007	2,866	2,404
High.....	11,839	15,662	8,846	11,977	9,829	6,486	15,751	9,883	15,751

1 States included in geographic regions-- New England: CT, MA, ME, NH, RI, VT; Midwest: DE, DC, MD, NJ, NY, PA; Southeast: AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV; Great Lakes: IL, IN, MI, OH, WI; Plains: IA, KS, MN, MO, NE, ND, SD; Southwest: AZ, NM, OK, TX; Rocky Mountains: CO, ID, MT, UT, WY; Far West: AK, CA, HI, OR, WA.

SUMMARY CHARTS

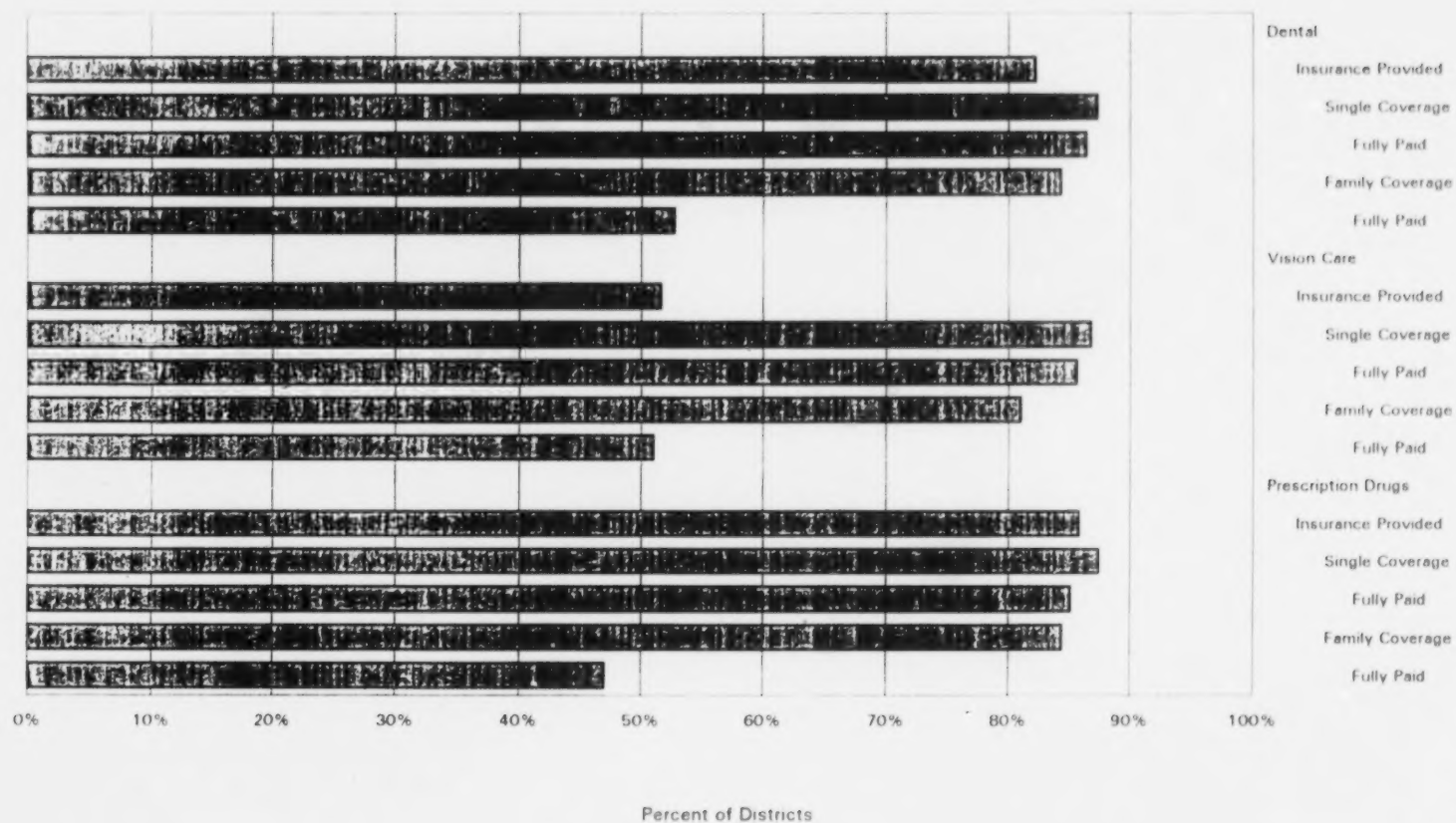
Chart 1
HEALTH INSURANCE PROVIDED BY DISTRICT: Part 1
 Group Hospitalization, Medical/Surgical and Major Medical
 for Superintendents in Reporting School Districts



Reference: Tables 31 and 32

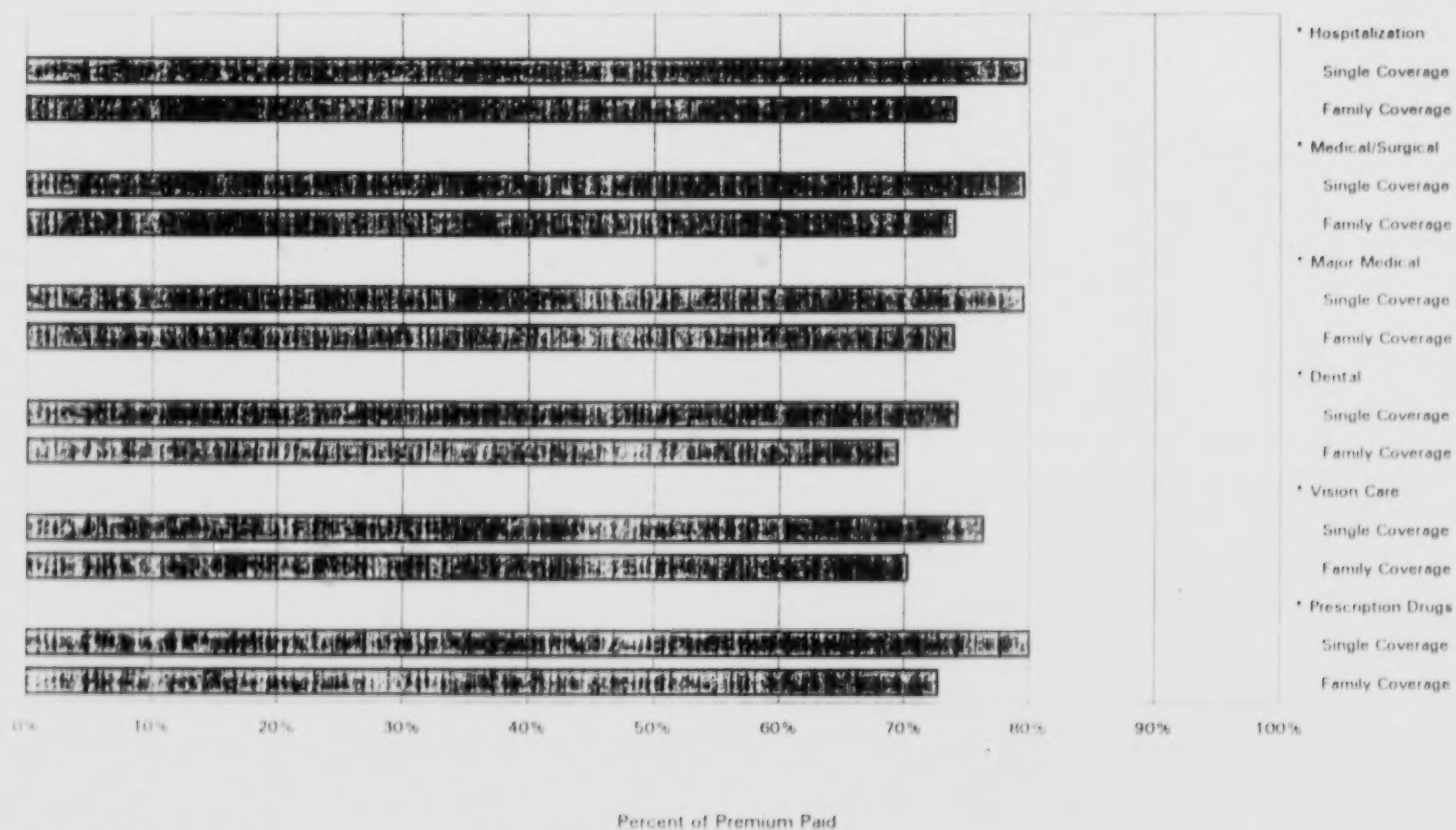
Chart 2
HEALTH INSURANCE PROVIDED BY DISTRICT: Part 2

Dental Care, Vision Care and Prescription Drugs
 for Superintendents in Reporting School Districts



Reference: Tables 31 and 32

Chart 3
**MEAN PERCENT OF PREMIUM PAID BY DISTRICT FOR MEDICAL
 INSURANCE IF LESS THAN FULL**
 for Superintendents in Reporting School Districts



Reference: Tables 31 and 32

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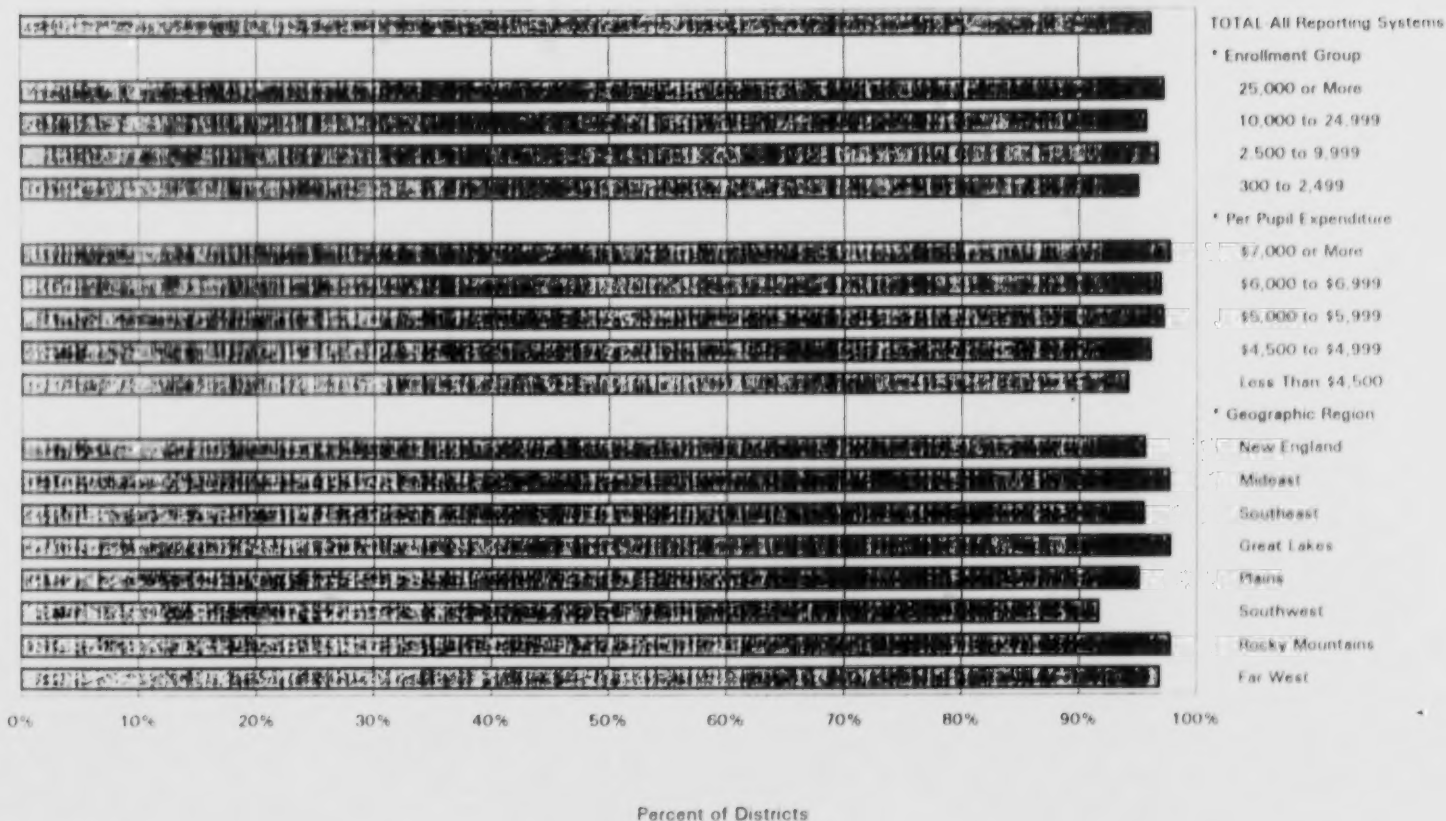
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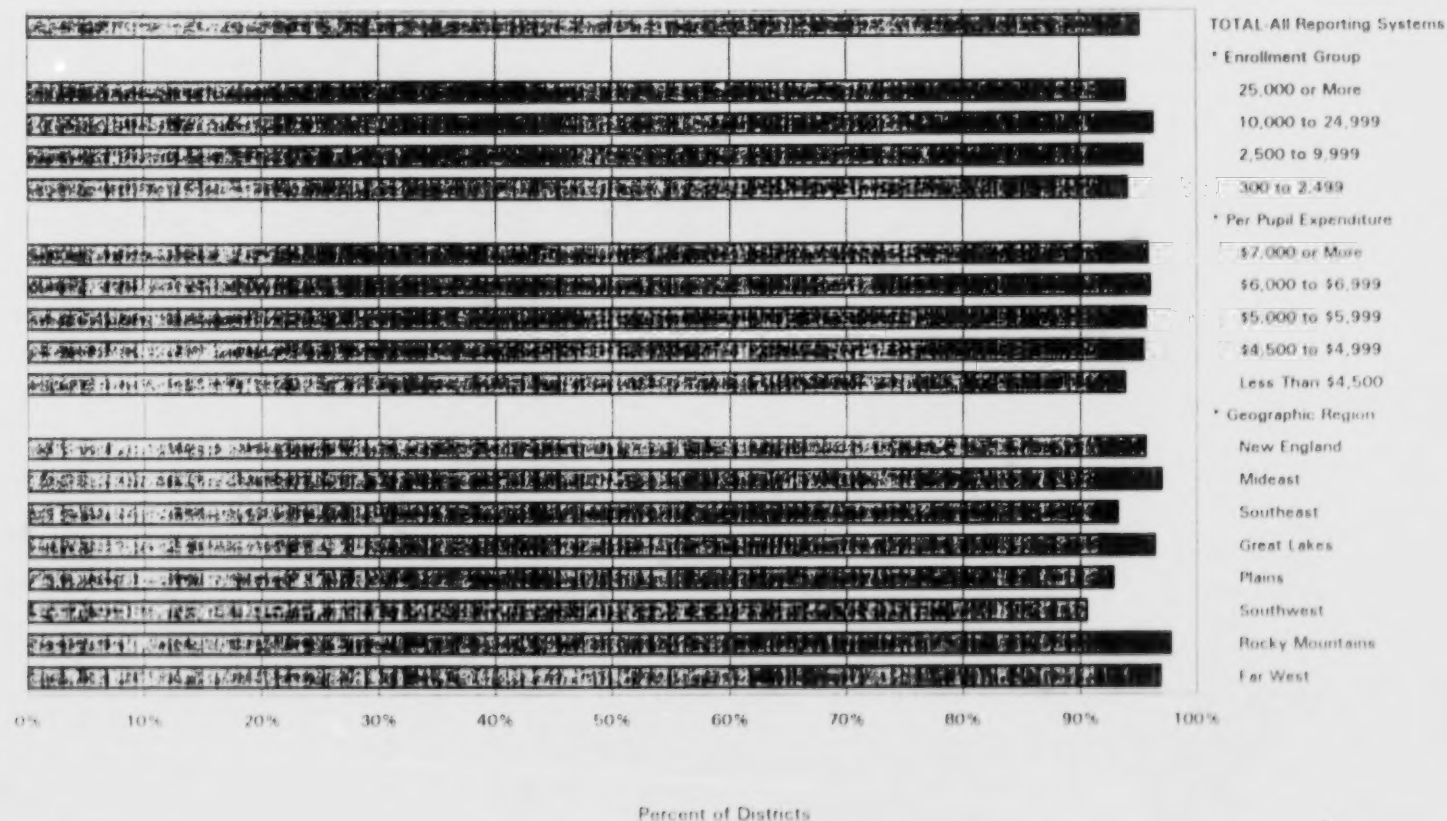
Chart 4 COMPARISON OF GROUP HOSPITALIZATION COVERAGE PROVIDED:

Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
for Superintendents in Reporting School Districts



Reference: Tables 17, 31 and 32

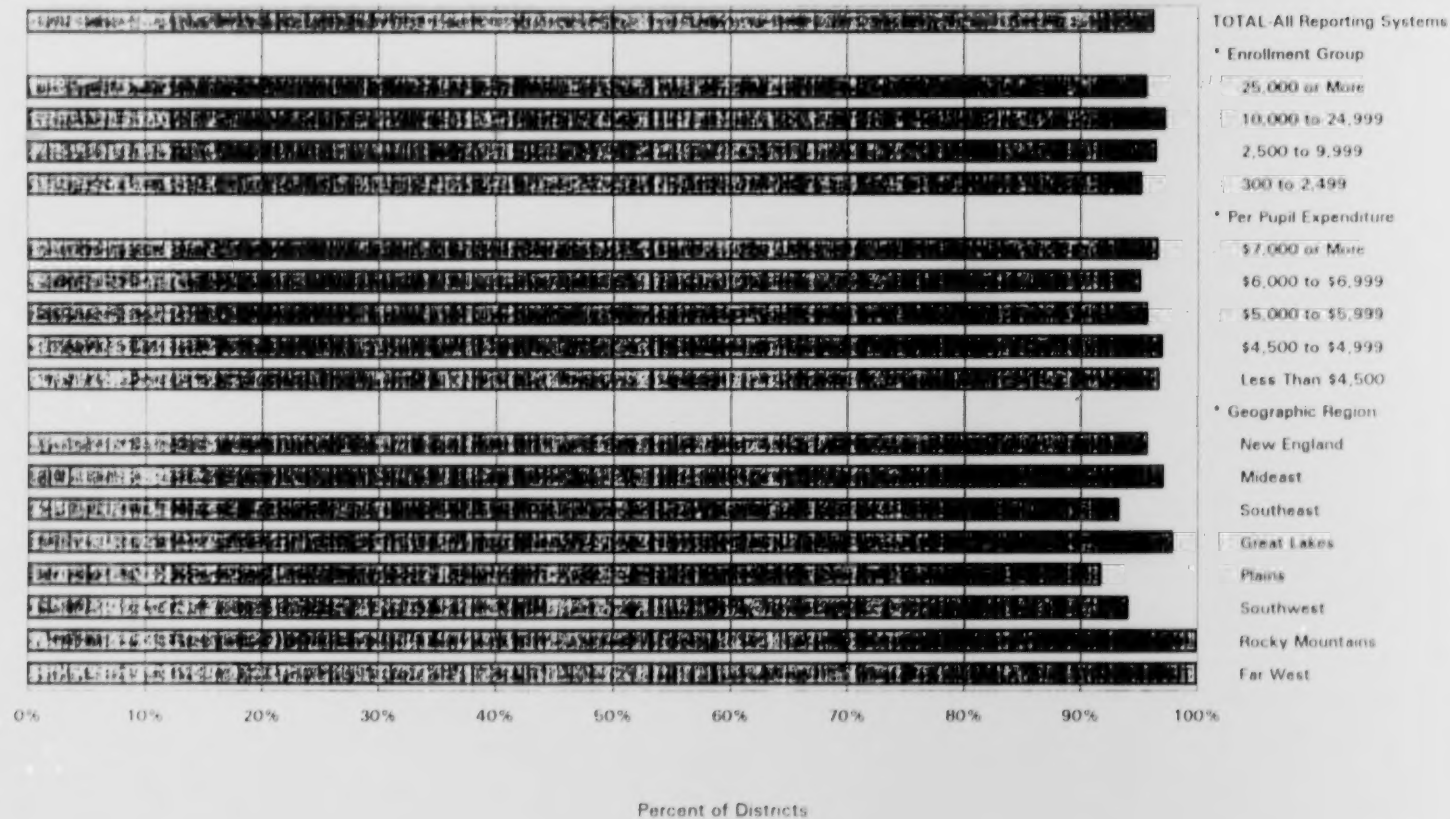
Chart 5
COMPARISON OF MEDICAL/SURGICAL COVERAGE PROVIDED:
 Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
 for Superintendents in Reporting School Districts



Reference: Tables 17, 31 and 32

31

Chart 6
COMPARISON OF MAJOR MEDICAL COVERAGE PROVIDED:
 Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
 for Superintendents in Reporting School Districts

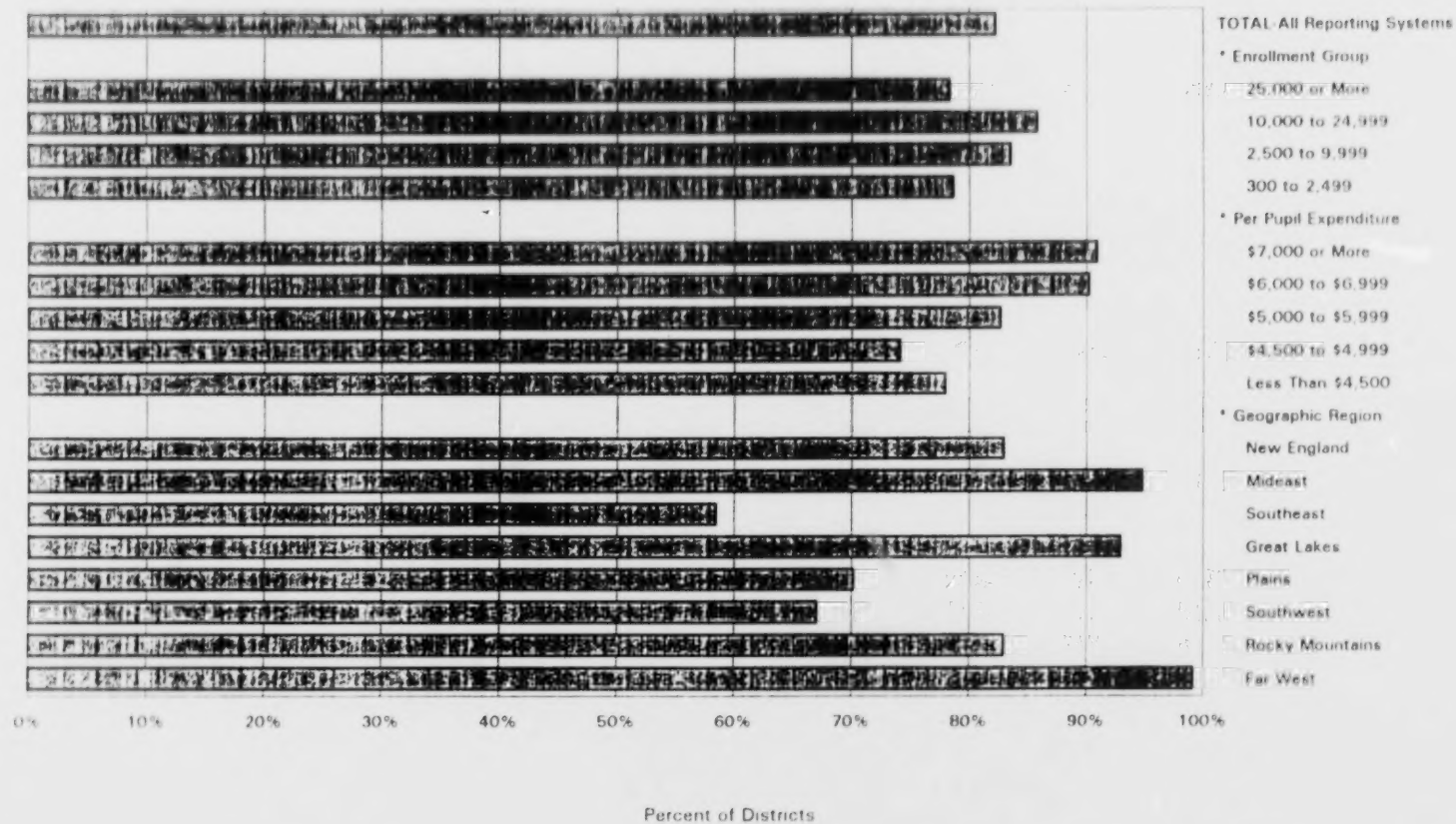


Reference: Tables 17, 31 and 32

Chart 7

COMPARISON OF DENTAL CARE COVERAGE PROVIDED:

Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
for Superintendents in Reporting School Districts



Reference: Tables 17, 31 and 32

35

Chart 8
COMPARISON OF VISION CARE COVERAGE PROVIDED:
 Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
 for Superintendents in Reporting School Districts

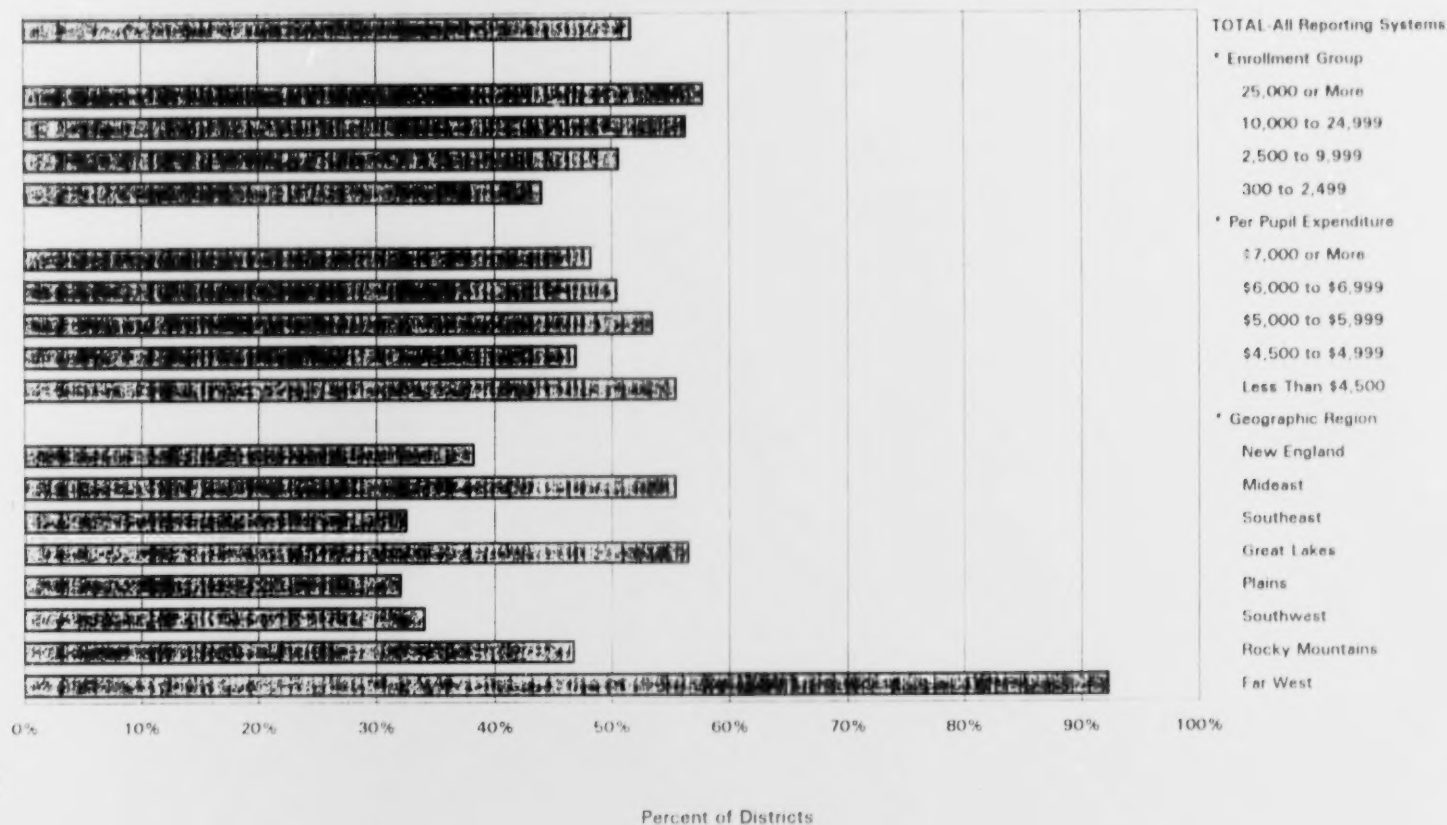
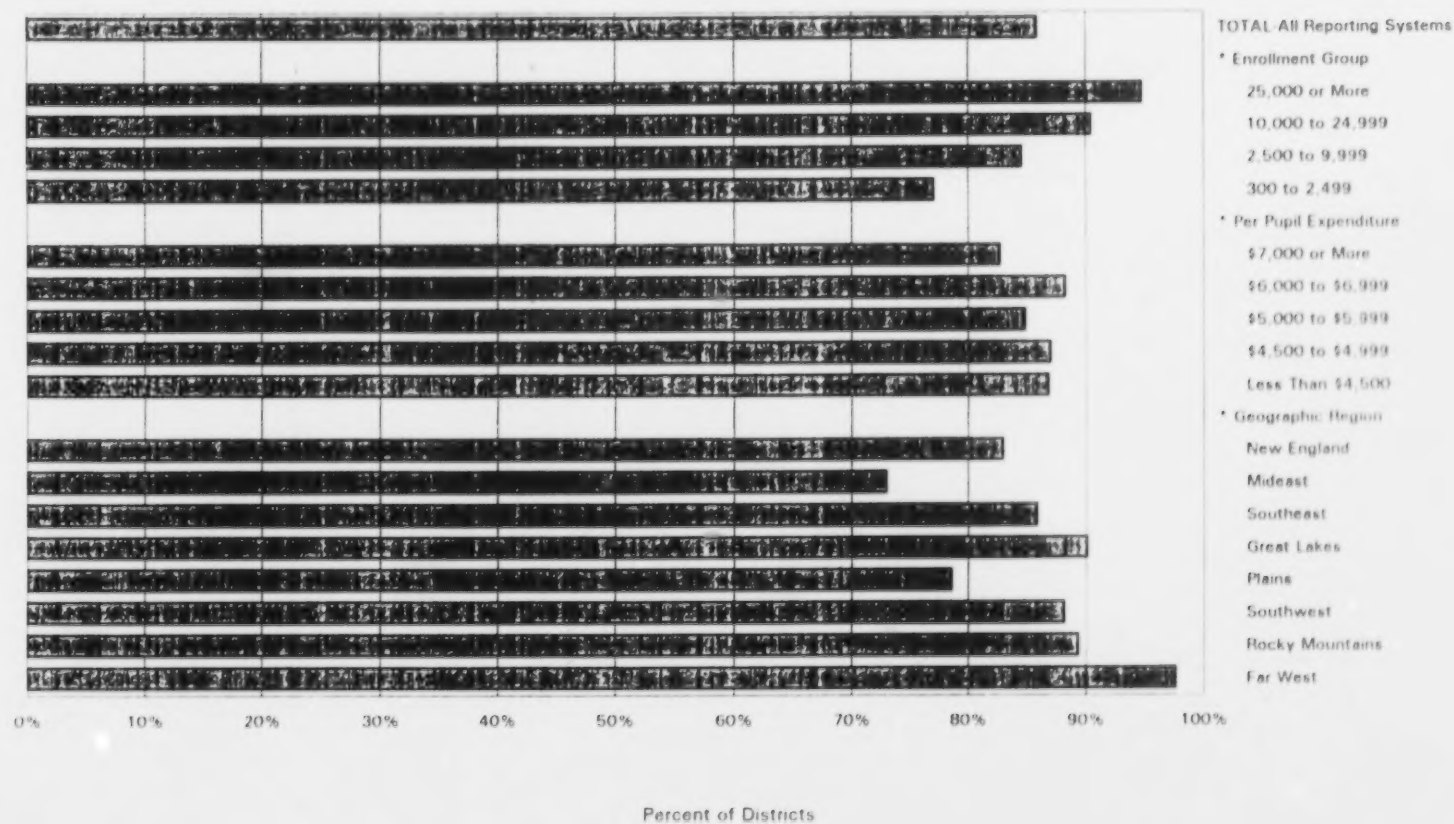
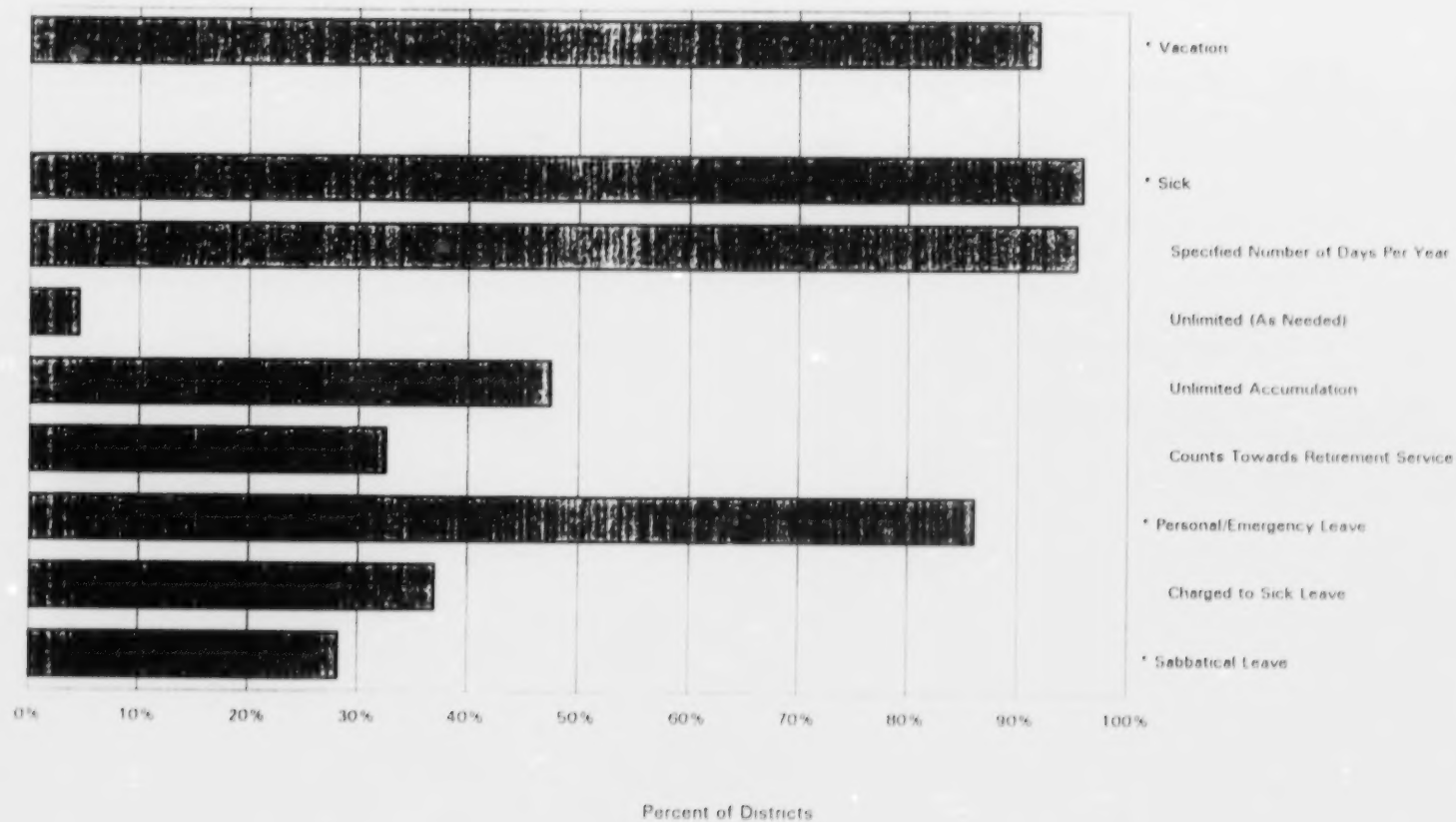


Chart 9
COMPARISON OF PRESCRIPTION DRUGS COVERAGE PROVIDED:
 Total, by Enrollment Group, by Per Pupil Expenditure Group and by Geographic Region
 for Superintendents in Reporting School Districts



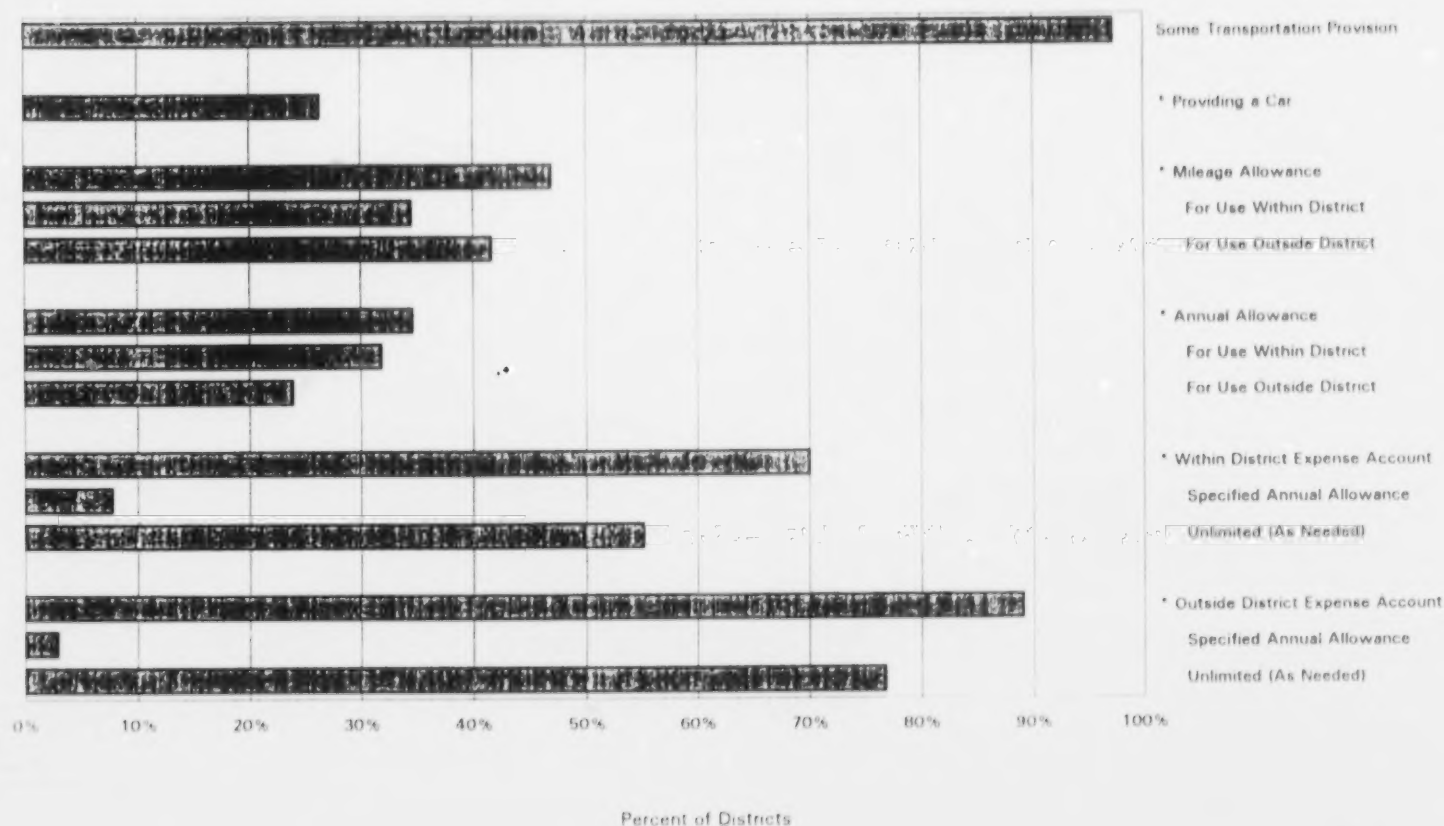
Reference: Tables 17, 31 and 32

Chart 10
LEAVE PROVISIONS
 for Superintendents in Reporting School Districts



Reference: Tables 26, 27, 28, 30, 31 and 32

Chart 11
TRANSPORTATION PROVISIONS
 for Superintendents in Reporting School Districts



Reference: Tables 31 and 32

Chart 12
MEETINGS AND DUES PROVISIONS
 for Superintendents in Reporting School Districts

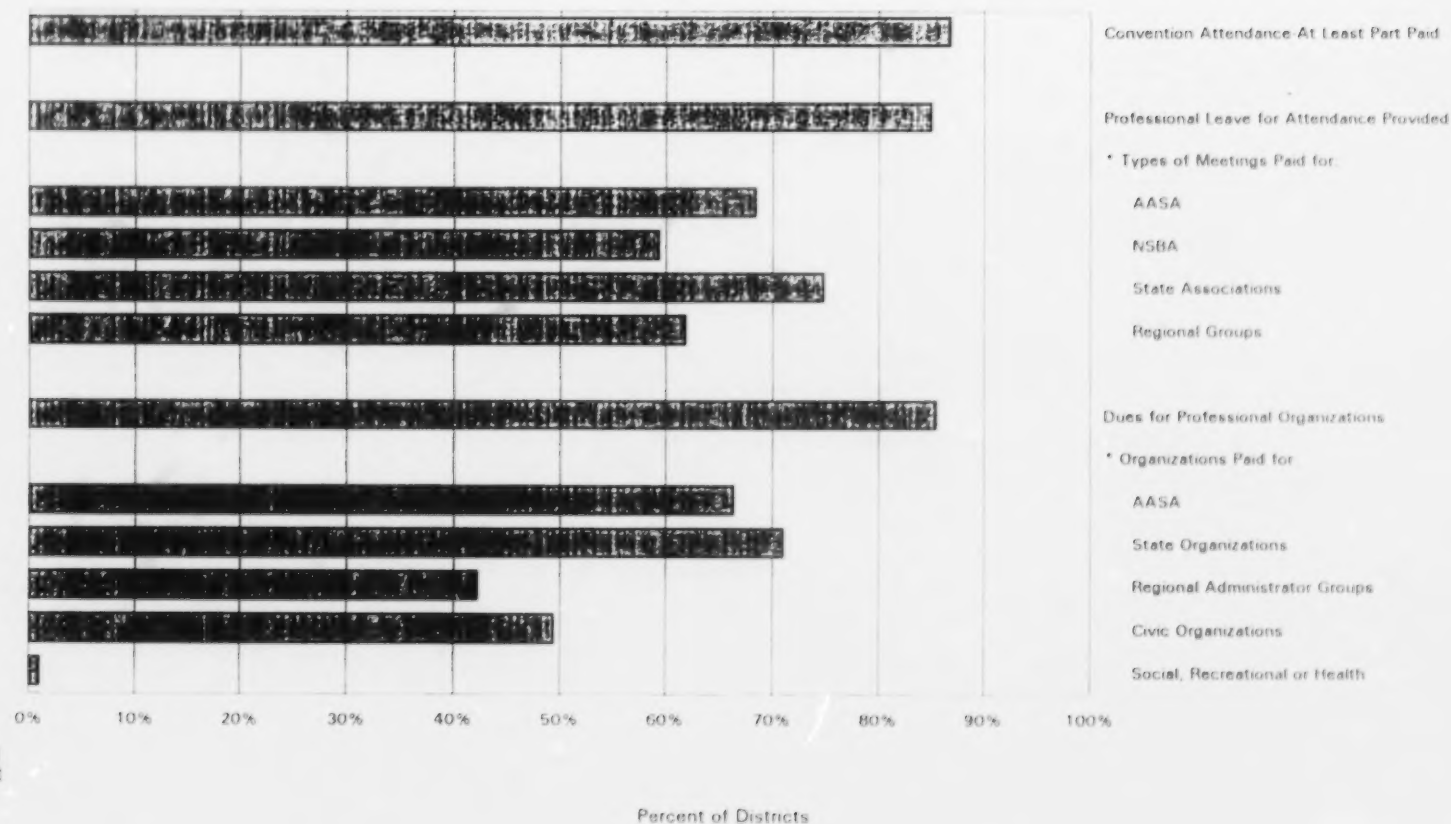
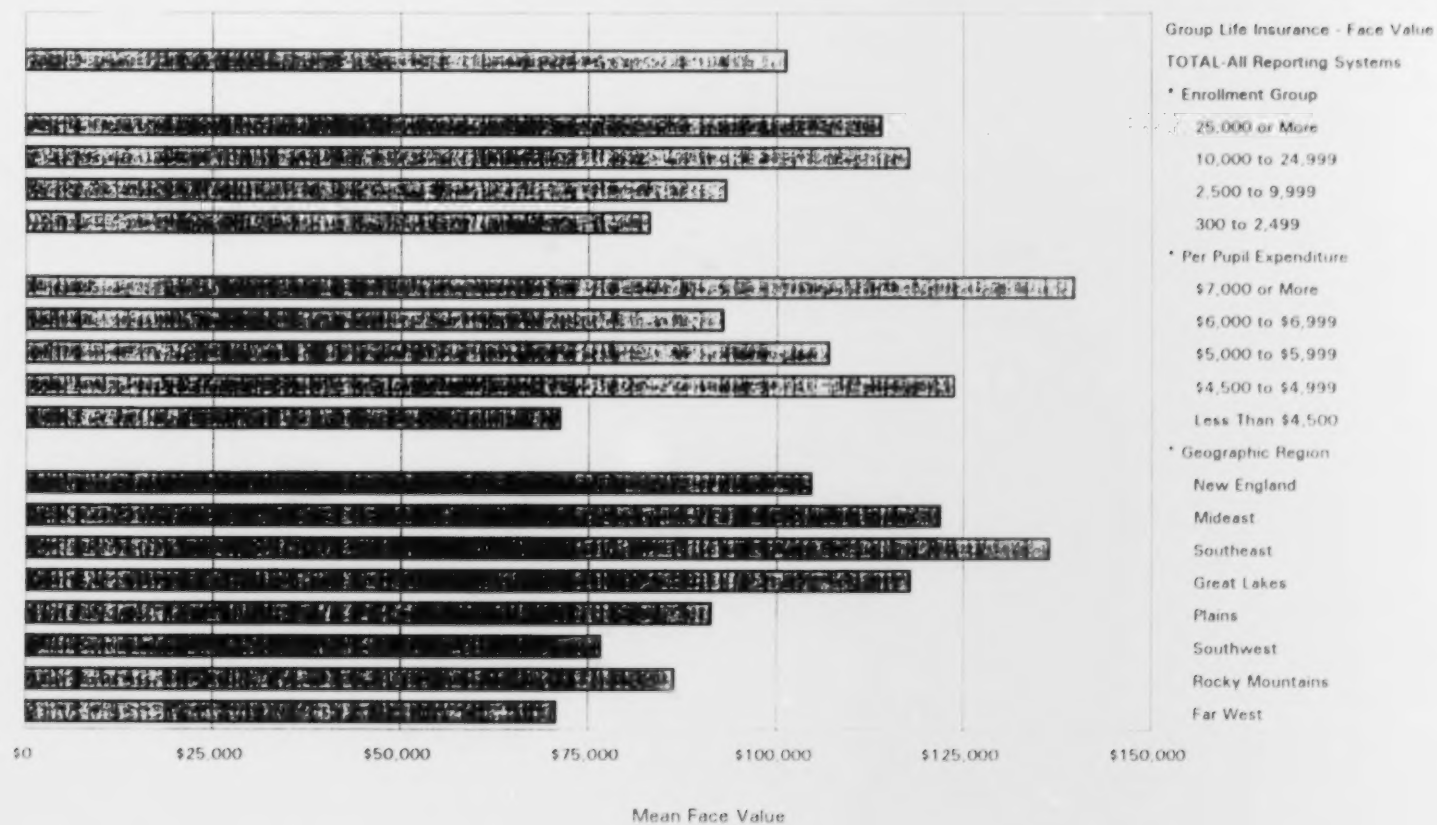
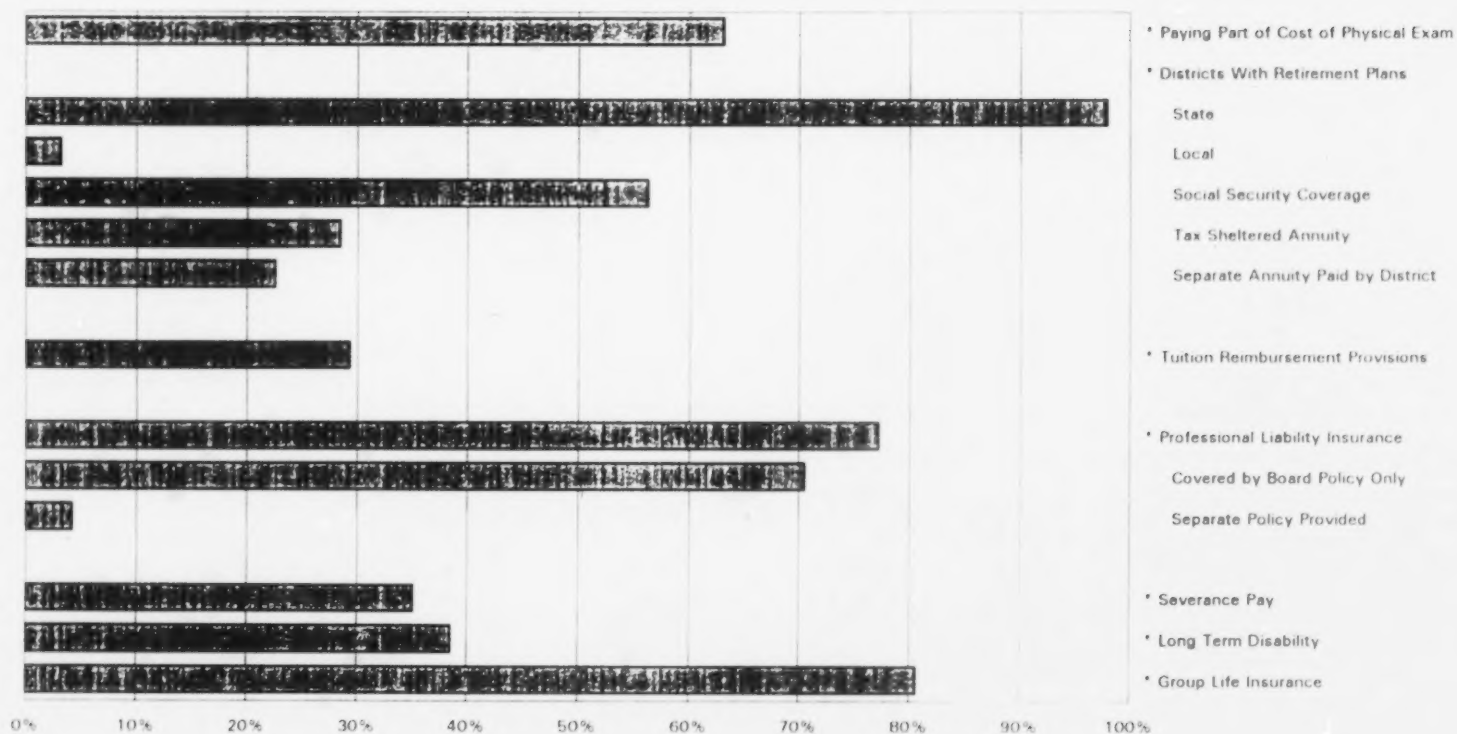


Chart 13
FACE VALUE OF GROUP LIFE INSURANCE
 for Superintendents in Reporting School Districts



Reference: Tables 19, 31 and 32

Chart 14
OTHER BENEFITS
 for Superintendents in Reporting School Districts



43

Reference: Tables 31 and 32

Percent of Districts

49

SUMMARY TABLES

Table 1.--Number of Years in Present Position for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Years in Present Position	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Total Respondents.....	116	220	286	188	810
Less Than One Year.....	24 20.7%	35 15.9%	33 11.5%	22 11.7%	114 14.1%
One or More Years(1).....	91 78.4%	183 83.2%	249 87.1%	163 86.7%	686 84.7%
No Data.....	1 0.9%	3 1.4%	5 1.7%	3 1.6%	12 1.5%
Years Distribution					
90th Percentile.....	10	10	13	13	12
80th Percentile.....	8	7	9	9	8
75th Percentile.....	7	6	8	8	8
70th Percentile.....	6	6	7	7	6
60th Percentile.....	4	4	5	5	5
50th Percentile.....	4	4	5	4	4
40th Percentile.....	3	3	4	4	3
30th Percentile.....	3	2	3	3	3
25th Percentile.....	2	2	3	3	2
20th Percentile.....	2	2	3	2	2
10th Percentile.....	2	1	2	2	2
Mean.....	5	5	6	6	6
Range - Low.....	1	1	1	1	1
High.....	21	39	24	28	39

1 Percentile distribution, mean, and range include data only from respondents reporting one or more years of service.

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Table 2.--Terms of Employment and Length of Current Contract or Appointment for
Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Terms of Employment	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Contract (or Appointed).....	91.4%	90.9%	96.5%	91.5%	93.1%
Length:					
90th Percentile.....	5	5	5	4	5
80th Percentile.....	4	4	5	3	4
75th Percentile.....	4	4	4	3	4
70th Percentile.....	4	4	4	3	4
60th Percentile.....	4	3	3	3	3
50th Percentile.....	3	3	3	3	3
40th Percentile.....	3	3	3	3	3
30th Percentile.....	3	3	3	2	3
25th Percentile.....	3	3	3	2	3
20th Percentile.....	3	3	3	2	2
10th Percentile.....	2	2	2	1	1
Tenured in Position.....	-	-	0.3%	5.3%	1.4%
Publicly Elected to Position....	3.4%	3.2%	0.3	-	1.5
Acting in Position.....	1.7	0.5	0.7	1.1	0.9
Other.....	0.9	-	-	-	0.1
No Data on Terms of Employment..	2.6	5.5	2.1	2.1	3.1
Mean.....	3	3	3	3	3
Range - Low.....	1	1	1	1	1
High.....	6	7	7	5	7

- Data not available.

Table 3.--Transportation Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Transportation Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Total Providing at Least One Transportation Benefit Number Responding.....	111 95.7%	211 95.9%	280 97.9%	186 98.9%	788 97.3%
No Transportation Provided Number Responding.....	2 1.7%	7 3.2%	5 1.7%	1 0.5%	15 1.9%
No Data on Transportation Number Responding.....	3 2.6%	2 0.9%	1 0.3%	1 0.5%	7 0.9%
Details of Transportation Provisions					
Number Providing Transportation. Car Provided by District(1).....	111 54.1%	211 45.5%	280 36.1%	186 30.1%	788 39.7%
Allowance for Business Use of Personal Car(1).....	61.3	64.5	71.4	84.4	71.2
Other Provision.....	0.9	0.9	1.8	2.7	1.6
A. District Provides Car Only(2).....	37.8	34.6	26.8	12.9	27.2
Car Available for-- Business Only.....	38.1	35.6	44.0	54.2	41.1
Business and Personal Use...	61.9	63.0	54.7	37.5	57.0
No Data on Car Use.....	-	1.4	1.3	8.3	1.9
B. Allowance for Use of Personal Car Provided Only(2).....	45.0	53.6	62.1	67.2	58.6
Within District Only.....	14.0	11.5	12.6	8.8	11.5
Outside District Only.....	2.0	8.8	10.3	10.4	9.1
In and Out of District (Separate Allowances).....	12.0	8.0	13.8	8.8	10.8
In and Out of District (Lump Sum Allowances).....	70.0	68.1	61.5	68.0	65.8
Other Allowance Provision...	-	-	1.1	1.6	0.9
No Data on Allowance.....	2.0	3.5	0.6	2.4	1.9
C. Both Car and Allowance Provided(2).....	16.2	10.9	9.3	17.2	12.6
Within District Only.....	5.6	13.0	19.2	6.3	11.1
Outside District Only.....	5.6	17.4	3.8	12.5	10.1
In and Out of District (Separate Allowances).....	5.6	4.3	7.7	3.1	5.1
In and Out of District (Lump Sum Allowances).....	66.7	52.2	61.5	78.1	65.7
No Data on Allowance.....	16.7	13.0	7.7	-	8.1
D. Other Provisions.....	0.9	0.9	1.8	2.7	1.6

1 Includes districts that provide both a car and an allowance. Note: Percents in first three rows sum to more than 100.0 because some respondents reported both car and allowance provisions.

2 Percents in detail lines of sections A-D based on number of respondents providing the particular option listed at the beginning of each section.

- Data not available.

Table 4.--Summary of Transportation Provisions and Allowance Amounts for Business Use of Personal Car(1) for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Allowance Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Total Providing Transportation..	75	143	220	164	602
Percent.....	64.7%	65.0%	76.9%	87.2%	74.3%
Within District Allowance(2)					
Number.....	18	30	57	25	130
Percent.....	24.0%	21.0%	25.9%	15.2%	21.6%
Mileage Allowance Only(3)					
Average.....	\$0.27	\$0.27	\$0.28	\$0.28	\$0.27
Number.....	7	5	18	9	39
Percent.....	38.9%	16.7%	31.6%	36.0%	30.0%
Annual Allowance Only					
Average.....	\$6,770	\$3,805	\$3,347	\$2,408	\$3,726
Number.....	10	23	36	14	83
Percent.....	55.6%	76.7%	63.2%	56.0%	63.8%
Mileage Allowance with Limit:					
Number.....	-	1	3	1	5
Percent.....	0.0	3.3%	5.3%	4.0%	3.8%
Mileage Allowance					
Average.....	-	\$0.24	\$0.23	\$0.29	\$0.24
Annual Limit					
Average.....	-	\$900	\$1,767	\$3,000	\$1,840
No Data					
Number.....	1	1	0	1	3
Percent.....	5.6%	3.3%	0.0%	4.0%	2.3%
Outside District Allowance(2)					
Number.....	10	27	48	31	116
Percent.....	13.3%	18.9%	21.8%	18.9%	19.3%
Mileage Allowance Only(3)					
Average.....	\$0.27	\$0.27	\$0.26	\$0.26	\$0.27
Number.....	7	18	36	25	86
Percent.....	70.0%	66.7%	75.0%	80.6%	74.1%
Annual Allowance Only					
Average.....	\$6,900	\$5,800	\$3,600	\$3,000	\$5,100
Number.....	2	3	1	2	8
Percent.....	20.0%	11.1%	2.1%	6.5%	6.9%
Mileage Allowance with Limit:					
Number.....	-	6	8	2	16
Percent.....	0.0	22.2%	16.7%	6.5%	13.8%
Mileage Allowance					
Average.....	-	\$0.26	\$0.27	\$0.26	\$0.26
Annual Limit					
Average.....	-	\$5,519	\$4,680	\$1,600	\$4,609
No Data					
Number.....	1	0	3	2	6
Percent.....	10.0%	0.0%	6.3%	6.5%	5.2%

See footnotes at end of table.

Table 4.--Summary of Transportation Provisions and Allowance Amounts for Business Use of Personal Car(1) for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Allowance Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Lump Sum Allowance (For Both Within and Outside District)					
Number.....	53	96	138	118	405
Percent.....	70.7%	67.1%	62.7%	72.0%	67.3%
Mileage Allowance Only(3)					
Average.....	\$0.27	\$0.27	\$0.27	\$0.26	\$0.26
Number.....	13	36	75	86	210
Percent.....	24.5%	37.5%	54.3%	72.9%	51.9%
Annual Allowance Only					
Average.....	\$6,937	\$5,139	\$4,657	\$3,108	\$5,046
Number.....	30	45	47	22	144
Percent.....	56.6%	46.9%	34.1%	18.6%	35.6%
Mileage Allowance with Limit:					
Number.....	3	9	9	5	26
Percent.....	5.7%	9.4%	6.5%	4.2%	6.4%
Mileage Allowance					
Average.....	\$0.18	\$0.25	\$0.27	\$0.26	\$0.25
Annual Limit					
Average.....	\$4,496	\$3,933	\$3,956	\$2,480	\$3,726
No Data					
Number.....	7	6	7	5	25
Percent.....	13.2%	6.3%	5.1%	4.2%	6.2%
Other Allowance Provisions					
Number.....	1	1	3	2	7
Percent.....	1.3%	0.7%	1.4%	1.2%	1.2%

1 Includes systems providing both car and allowance.

2 Includes systems providing separate allowances for within and outside district travel.

3 Percents in detail lines based on number of respondents providing particular allowance option.

- Data not available.

Table 5.--Percentile Distributions of Mileage Allowances(1) for Business Use of Personal Car for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Mileage Allowance	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
A. Mileage Allowance for Use of Personal Car Within District					
90th Percentile.....	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
80th Percentile.....	0.29	0.28	0.30	0.30	0.30
75th Percentile.....	0.29	0.28	0.29	0.29	0.29
70th Percentile.....	0.28	0.28	0.29	0.29	0.29
60th Percentile.....	0.28	0.28	0.29	0.28	0.28
50th Percentile.....	0.27	0.28	0.28	0.28	0.28
40th Percentile.....	0.25	0.28	0.26	0.27	0.27
30th Percentile.....	0.25	0.24	0.25	0.25	0.25
25th Percentile.....	0.25	0.24	0.25	0.25	0.25
20th Percentile.....	0.25	0.24	0.24	0.25	0.24
10th Percentile.....	0.24	0.21	0.23	0.21	0.22
Number Responding.....	7	6	22	13	48
Mean.....	0.27	0.27	0.27	0.27	0.27
Range - Low.....	0.24	0.21	0.17	0.20	0.17
High.....	0.30	0.30	0.30	0.32	0.32
B. Mileage Allowance for Use of Personal Car Outside District					
90th Percentile.....	\$0.29	\$0.30	\$0.30	\$0.29	\$0.30
80th Percentile.....	0.29	0.30	0.30	0.29	0.29
75th Percentile.....	0.29	0.29	0.29	0.28	0.29
70th Percentile.....	0.28	0.29	0.29	0.28	0.29
60th Percentile.....	0.28	0.29	0.29	0.28	0.28
50th Percentile.....	0.28	0.28	0.27	0.28	0.28
40th Percentile.....	0.26	0.28	0.25	0.25	0.26
30th Percentile.....	0.26	0.26	0.25	0.24	0.25
25th Percentile.....	0.26	0.24	0.24	0.24	0.24
20th Percentile.....	0.26	0.23	0.24	0.22	0.24
10th Percentile.....	0.25	0.22	0.22	0.21	0.22
Number Responding.....	7	24	45	30	106
Mean.....	0.27	0.27	0.26	0.26	0.26
Range - Low.....	0.25	0.20	0.10	0.20	0.10
High.....	0.29	0.30	0.32	0.30	0.32
C. Lump Sum Allowance for Use of Personal Car Both Within and Outside District					
90th Percentile.....	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
80th Percentile.....	0.30	0.30	0.30	0.29	0.30
75th Percentile.....	0.30	0.29	0.30	0.29	0.30
70th Percentile.....	0.30	0.29	0.30	0.28	0.29
60th Percentile.....	0.29	0.28	0.30	0.28	0.28
50th Percentile.....	0.27	0.28	0.28	0.25	0.28
40th Percentile.....	0.25	0.26	0.26	0.25	0.25
30th Percentile.....	0.24	0.25	0.25	0.24	0.25
25th Percentile.....	0.22	0.25	0.25	0.22	0.24
20th Percentile.....	0.21	0.24	0.24	0.22	0.23
10th Percentile.....	0.12	0.21	0.22	0.20	0.21
Number Responding.....	16	45	84	91	236
Mean.....	0.25	0.27	0.27	0.26	0.26
Range - Low.....	0.12	0.20	0.17	0.20	0.12
High.....	0.30	0.38	0.30	0.30	0.38

1 Includes school systems providing mileage allowances with annual dollar limits: Does not include school systems that did not report data on amount provided for allowance.

Table 6.--Percentile Distributions of Annual Allowances or Dollar Limits on Mileage Reimbursement(1) for Business Use of Personal Car for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Annual Allowance/Limit	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
A. Annual Allowance/Limit for Use of Personal Car Within District					
90th Percentile.....	\$10,720	\$6,000	\$5,000	\$4,800	\$6,000
80th Percentile.....	9,800	6,000	4,200	3,000	5,100
75th Percentile.....	9,000	5,672	4,200	3,000	4,800
70th Percentile.....	8,460	4,800	3,600	3,000	4,200
60th Percentile.....	6,960	4,200	3,600	2,537	3,600
50th Percentile.....	6,000	3,600	3,000	2,100	3,600
40th Percentile.....	5,400	2,500	3,000	2,000	3,000
30th Percentile.....	5,120	2,400	2,400	1,878	2,400
25th Percentile.....	5,000	2,000	2,400	1,500	2,025
20th Percentile.....	4,760	1,800	1,860	1,260	1,878
10th Percentile.....	3,710	1,200	984	1,200	1,200
Number Responding.....	10	24	39	15	88
Mean.....	6,770	3,684	3,225	2,447	3,621
Range - Low.....	3,600	900	500	900	500
High.....	10,800	7,800	8,146	5,100	10,800
B. Annual Allowance/Limit for Use of Personal Car Outside District					
90th Percentile.....	\$7,800	\$7,200	\$7,500	\$4,200	\$7,200
80th Percentile.....	7,800	7,200	7,200	4,200	7,200
75th Percentile.....	7,800	6,000	5,076	3,825	6,000
70th Percentile.....	7,800	6,000	5,076	2,700	6,000
60th Percentile.....	7,800	6,000	4,800	2,700	5,076
50th Percentile.....	6,900	5,500	4,800	2,250	4,800
40th Percentile.....	6,000	4,812	4,400	1,800	4,800
30th Percentile.....	6,000	4,800	3,600	1,800	4,200
25th Percentile.....	6,000	4,800	3,600	825	3,750
20th Percentile.....	6,000	4,800	1,980	500	2,700
10th Percentile.....	6,000	4,200	1,680	500	1,800
Number Responding.....	2	9	9	4	24
Mean.....	6,900	5,612	4,560	2,300	4,773
Range - Low.....	6,000	4,200	1,680	500	500
High.....	7,800	7,200	7,500	4,200	7,800
C. Lump Sum Annual Allowance/Limit for Use of Personal Car Both Within and Outside District					
90th Percentile.....	\$10,000	\$8,400	\$7,000	\$4,500	\$8,400
80th Percentile.....	8,784	6,600	6,000	3,900	6,480
75th Percentile.....	7,800	6,000	6,000	3,600	6,000
70th Percentile.....	7,800	6,000	5,400	3,600	6,000
60th Percentile.....	7,200	4,800	4,800	3,600	4,800
50th Percentile.....	6,000	4,800	4,800	2,700	4,800
40th Percentile.....	6,000	4,200	3,900	2,400	3,900
30th Percentile.....	4,800	3,780	3,540	2,400	3,600
25th Percentile.....	4,800	3,600	2,900	2,000	3,000
20th Percentile.....	4,200	3,300	2,400	2,000	2,420
10th Percentile.....	2,700	2,400	2,400	1,500	2,000
Number Responding.....	33	54	56	27	170
Mean.....	6,715	4,938	4,544	2,992	4,844
Range - Low.....	720	500	500	1,200	500
High.....	22,000	10,800	10,000	6,000	22,000

1 Does not include systems that did not report data on amounts provided for allowance: Includes systems reporting lump sum allowance for both transportation and expenses.

Table 7.--Expense Account Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Expenses Covered	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Within District Only.....	1.7	3.2	3.1	1.1	2.5
Outside District Only.....	26.7	20.0	18.9	22.9	21.2
Both Within & Outside District..	57.8	63.6	65.7	68.1	64.6
None (No Expense Account).....	1.7	0.9	6.6	3.7	3.7
No Data or No Details on Expense Account Provisions.....	13.8	13.2	12.2	8.0	11.7
Details of Expense Account Provisions					
Number With Provisions.....	103	202	257	178	740
A. Within District Account(1)..	67.0	72.8	76.7	73.0	73.4
Actual Expenses(2).....	59.4	81.6	85.8	90.0	82.3
Limited Annual Allowance...	26.1	13.6	9.1	5.4	11.6
Included in Transporta-					
tion Allowance.....	10.1	3.4	2.5	2.3	3.7
Other Provisions.....	4.3	1.4	2.5	2.3	2.4
B. Outside District Account(1).....	95.1	91.1	94.2	96.1	93.9
Actual Expenses(2).....	89.8	90.8	89.7	88.3	89.6
Limited Annual Allowance...	1.0	2.7	3.7	5.3	3.5
Included in Transporta-					
tion Allowance.....	4.1	1.1	2.1	1.8	2.0
Other Provisions.....	5.1	5.4	4.5	4.7	4.9
C. Outside District Allowance Reported with No Details....	0.0	1.0	0.8	0.6	0.7
D. Lump Sum for Expenses Both Within & Outside District...	2.9	5.9	2.7	2.8	3.6

1 Includes school systems providing separate expense accounts for within and outside district expenses.

2 Percents in detail lines of sections A and B based on number of respondents providing expense account option listed at the beginning of each section.

Table 8.--Expense Account Allowances(1) for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Annual Expense Allowance	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
A. Annual Allowance/Limit for Within District Expenses					
90th Percentile.....	\$6,600	\$10,000	\$5,000	\$6,000	\$6,600
80th Percentile.....	5,500	7,200	4,200	2,400	5,400
75th Percentile.....	5,400	6,000	4,110	2,400	4,800
70th Percentile.....	5,000	6,000	3,600	1,080	4,200
60th Percentile.....	3,754	3,600	3,000	1,080	3,600
50th Percentile.....	3,600	3,600	2,500	600	3,600
40th Percentile.....	3,600	3,600	2,400	500	2,700
30th Percentile.....	3,600	3,000	2,400	500	2,400
25th Percentile.....	3,000	2,400	2,000	500	2,000
20th Percentile.....	2,500	1,800	2,000	500	1,800
10th Percentile.....	2,000	1,200	1,000	400	1,080
Number Responding.....	18	19	17	7	61
Mean.....	4,162	4,484	3,019	1,640	3,654
Range - Low.....	1,200	1,200	720	400	400
High.....	9,000	12,000	6,600	6,000	12,000
B. Annual Allowance/Limit for Outside District Expenses					
90th Percentile.....	\$4,000	\$10,000	\$10,000	\$3,000	\$10,000
80th Percentile.....	4,000	10,000	8,000	3,000	5,000
75th Percentile.....	4,000	10,000	8,000	2,875	4,000
70th Percentile.....	4,000	10,000	5,000	2,500	4,000
60th Percentile.....	4,000	2,500	5,000	2,500	3,000
50th Percentile.....	4,000	2,500	4,000	2,500	3,000
40th Percentile.....	4,000	2,500	3,600	2,500	2,500
30th Percentile.....	4,000	2,000	3,600	2,400	2,500
25th Percentile.....	4,000	2,000	3,000	1,163	2,500
20th Percentile.....	4,000	2,000	3,000	750	2,400
10th Percentile.....	4,000	2,000	2,500	400	750
Number Responding.....	1	3	7	8	19
Mean.....	4,000	4,833	5,157	2,131	3,771
Range - Low.....	4,000	2,000	2,500	400	400
High.....	4,000	10,000	10,000	3,000	10,000
C. Lump Sum Allowance/Limit for Both Within and Outside District Expenses					
90th Percentile.....	\$7,800	\$7,500	\$6,000	\$2,500	\$7,500
80th Percentile.....	7,800	7,200	5,500	2,500	6,000
75th Percentile.....	7,800	7,200	5,500	2,500	6,000
70th Percentile.....	7,800	6,000	5,000	2,500	6,000
60th Percentile.....	3,600	6,000	5,000	2,500	5,000
50th Percentile.....	3,600	5,400	4,800	1,750	4,800
40th Percentile.....	3,600	5,000	3,000	1,000	3,600
30th Percentile.....	2,400	3,600	3,000	1,000	3,000
25th Percentile.....	2,400	3,600	3,000	1,000	3,000
20th Percentile.....	2,400	3,600	3,000	1,000	2,500
10th Percentile.....	2,400	3,000	1,560	1,000	1,560
Number Responding.....	3	11	7	2	23
Mean.....	4,600	5,175	4,123	1,750	4,482
Range - Low.....	2,400	630	1,560	1,000	630
High.....	7,800	9,000	6,000	2,500	9,000

1 Figures do not include superintendents reporting a lump sum allowance for transportation and expenses (Included in a summary of transportation allowances--See Table 6).

Table 9.--Types of Outside District Expenses Paid for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Type of Expenses	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Meetings and Conventions.....	91.4%	94.5%	96.5%	97.9%	95.6%
AASA(1).....	70.8	66.8	79.3	66.3	71.7
NSBA.....	62.3	62.5	68.8	51.6	62.1
State Associations.....	71.7	74.5	80.8	83.2	78.4
Regional Associations.....	67.0	58.2	70.3	62.5	64.7
Other.....	14.2	8.7	13.0	7.1	10.6
Training Programs.....	59.5	57.7	66.8	58.5	61.4
Other Association Activities.....	64.7	51.8	66.8	60.6	61.0
Other Expenses.....	6.0	2.7	5.6	0.5	3.7
No Data on Expenses Covered.....	1.7	3.6	1.4	2.1	2.2
Meetings and Conventions					
A. Payment Provisions:					
Actual Expenses--					
No Set Limit.....	80.2	77.9	82.6	82.1	80.9
Fixed Amount per Year.....	6.6	6.3	7.6	9.2	7.5
Limited Amount per Day.....	6.6	5.8	4.0	4.9	5.0
Other Payment Provisions(2).....	6.6	4.3	4.3	1.6	4.0
No Data on Payment Provisions....	-	5.8	1.4	2.2	2.6
B. Expenses Covered:					
None.....	0.9	-	0.7	-	0.4
Travel.....	89.6	86.5	91.7	88.6	89.3
Registration Fees.....	89.6	87.5	91.7	90.8	90.1
Lodging and/or Meals.....	88.7	88.5	92.0	90.2	90.2
C. Average Payment Limits(3)					
Fixed Amount per Year....AVG.....	\$4,500	\$2,192	\$3,846	\$1,723	\$2,781
NBR.....	2	6	13	13	34
Fixed Amount per Day....AVG.....	\$84	\$70	\$64	\$81	\$72
NBR.....	5	9	8	4	26

1 Percents for types of meetings based on number of respondents paying expenses for meetings and conventions. Percents may sum to more than 100.0 because some respondents pay for more than one type of meeting and/or for more than one type of expense.

2 Includes systems providing payment through expense allowance included in Table 8 and systems whose payment provisions are not compatible with the payment provisions reporting format.

3 Note: Some school systems providing specific payment options and included in the summary in Section A are not included here, because they did not report amounts for payment limits.

- Data not available.

Table 10.--Leave Provisions to Attend Meetings and Conventions and to Serve as Professional Consultants for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Leave Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total All Reporting Systems
Number Responding.....	116	220	286	188	810
A. Leave to Attend Meetings and Conventions					
Paid Professional Leave.....	81.9%	85.0%	85.3%	86.7%	85.1%
Charged to Supt's Leave Acct....	2.6	0.9	1.4	2.1	1.6
Leave Without Pay.....	-	-	0.3	0.5	0.2
No Leave Provided.....	6.0	4.5	8.0	6.9	6.5
No Data on Leave Provisions.....	9.5	9.5	4.9	3.7	6.5
B. Leave to Serve as Professional Consultant: Provisions and Percentile Distribution of Days Provided					
Paid Leave Provided:.....	10.3	7.7	9.4	5.3	8.1
No Limit on No. Days Stated(1)...	41.7	29.4	44.4	50.0	40.9
Charged to Supt's Leave Acc't:..	22.4	13.2	15.4	9.0	14.3
No Limit on No. Days Stated(2)...	84.6	93.1	68.2	88.2	81.0
Other Provisions.....	7.8	10.5	9.1	10.6	9.6
No Policy.....	32.8	43.2	49.7	54.8	46.7
Not Permitted.....	11.2	11.8	8.7	12.8	10.9
No Data on Leave Provisions.....	15.5	13.6	7.7	7.4	10.4
Days Limit					
90th Percentile.....	24	20	24	20	22
80th Percentile.....	20	15	20	10	20
75th Percentile.....	20	15	20	10	20
70th Percentile.....	20	10	20	7	15
60th Percentile.....	12	10	10	7	10
50th Percentile.....	11	8	10	7	10
40th Percentile.....	10	5	7	5	5
30th Percentile.....	10	5	5	5	5
25th Percentile.....	5	5	5	5	5
20th Percentile.....	5	5	5	5	5
10th Percentile.....	5	5	3	5	5
Number Reporting Days Limit.....	11	14	30	7	62
Mean.....	13	10	12	8	11
Range - Low.....	5	5	1	5	1
High.....	25	22	30	20	30

1 Percents based on number of respondents reporting leave option in preceding row; use of own leave subject to applicable limitations.

2 Figures do not include respondents failing to report maximum number of days allowed.

- Data not available.

Table 11.--Professional Organization Membership Dues Paid for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Dues Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Dues Payment Provisions--All Reporting Systems:					
Board Pays Dues.....	80.2%	79.5%	89.9%	89.4%	85.6%
No Dues Paid by Board.....	13.8	15.5	8.0	10.1	11.4
No Data on Dues Payment.....	6.0	5.0	2.1	0.5	3.1
Details of Board Dues Payment(1):					
Dues Paid in Full by Board....	46.2	54.3	45.5	57.1	50.6
Board Pays Limited Amount.....	3.2	12.0	14.8	7.7	10.8
Limited to Specified Organizations.....	50.5	33.7	39.7	35.1	38.5
	Organizational Dues Paid(2)				
Number Responding.....	93	175	257	168	693
Am. Assoc. of School Admin.....	76.3%	76.0%	77.8%	79.8%	77.6%
State Associations.....	73.1	81.7	84.0	88.7	83.1
Regional Groups.....	43.0	39.4	54.5	56.0	49.5
Other Organizations.....	22.6	12.6	11.3	10.1	12.8

1 Percents in detail lines based on number of respondents providing dues payment.

2 Percents may sum to more than 100.0 because some respondents reported dues payment for more than one type of organization.

Table 12.--Civic and Social and/or Health Club Dues Paid by Board for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Dues Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding(1).....	57	116	157	71	401
Civic Organization Dues Paid by Board:					
Chamber of Commerce.....	77.2%	78.4%	73.9%	69.0%	74.8%
Rotary.....	54.4	57.8	56.7	36.6	53.1
Lions.....	3.5	11.2	15.3	14.1	12.2
Optimists.....	5.3	10.3	9.6	-	7.5
Kiwanis.....	7.0	13.8	14.6	7.0	12.0
Other.....	26.3%	14.7%	8.3%	7.0%	12.5%
Number Responding(1).....	2	1	5	1	9
Social Organization Dues Paid by Board:					
Country Club.....	-	100.0%	40.0%	-	33.3%
Tennis Club.....	-	-	-	100.0%	11.1
Swimming or Health Club.....	-	-	20.0	100.0	22.2
Other.....	100.0%	-	60.0	-	55.6

1 Percents in detail rows based on number of respondents paying dues for at least one organization listed and may sum to more than 100.0 because some respondents reported dues for more than one type of organization or club.

- Data not available.

Table 13.--Physical Examination Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Payment Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Board Pays at Least Part of Cost of Physical Exam.....	66.4%	64.5%	66.8%	54.3%	63.2%
No Payment by Board for Exam....	27.6	32.3	30.8	44.1	33.8
No Data.....	6.0	3.2	2.4	1.6	3.0

Table 13.--Physical Examination Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Payment Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Details of Physical Examination Provisions and Percentile Distribution of Fixed Payment Amount					
Number Responding.....	77	142	191	102	512
A. Paid in Full by Board.....	74.0%	70.4%	66.5%	51.0%	65.6%
Exam Required(1).....	80.7	76.0	76.4	73.1	76.5
Exam Not Required(2).....	19.3	24.0	23.6	26.9	23.5
B. Partially Paid by Board(3)...	-	0.7	2.6	4.9	2.1
Exam Required(1).....	-	-	20.0	40.0	27.3
Exam Not Required(2).....	-	100.0	80.0	60.0	72.7
C. Provided through District-					
Paid Health Insurance.....	20.8	16.9	12.6	22.5	17.0
Exam Required(1).....	25.0	20.8	12.5	21.7	19.5
Exam Not Required(2).....	75.0	79.2	87.5	78.3	80.5
D. Board Pays Fixed Amount.....	5.2	12.0	18.3	21.6	15.2
Exam Required(1).....	50.0	41.2	42.9	54.5	46.2
Exam Not Required(2).....	50.0	58.8	57.1	45.5	53.8
Distribution of Fixed Dollar Amount Paid					
90th Percentile.....	500	500	500	500	500
80th Percentile.....	500	400	400	500	400
75th Percentile.....	500	400	300	400	400
70th Percentile.....	500	400	300	400	400
60th Percentile.....	500	300	250	350	300
50th Percentile.....	439	200	250	275	250
40th Percentile.....	377	200	200	200	200
30th Percentile.....	377	175	150	150	150
25th Percentile.....	319	150	150	100	150
20th Percentile.....	300	100	100	90	100
10th Percentile.....	300	50	100	40	75
Number Providing Coverage.....	4	17	33	22	76
Mean.....	419	261	296	294	294
Range - Low.....	300	20	50	20	20
High.....	500	500	1,200	1,000	1,200

1 Percents in detail lines of sections A-D based on number of respondents reporting listed payment provision.

2 Or no data on examination requirement.

3 Includes systems providing specified diagnostic tests (for example T.B.) free of charge.

- Data not available.

	Physical Examination		
	Exam Required- (1)	Exam Not Required- (2)	Total
Number Responding.....	313	199	512
Annually.....	83.7%	61.8%	75.2%
Every Two Years.....	10.9	11.1	10.9
Every Three Years.....	3.8	4.0	3.9
Other.....	0.3	3.0	1.4
No Data on Frequency.....	1.3	20.1	8.6

1 Percents in detail lines of sections A-D based on number of respondents reporting listed payment provision.

2 Or no data on examination requirement.

Table 14.--Retirement Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Retirement Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding(1).....	116	220	286	188	810
Statewide Retirement Systems--					
Teachers System.....	73.3	76.8	78.0	74.5	76.2
Public Employees System.....	24.1	24.1	24.1	25.5	24.4
Local Retirement System.....	8.6	2.3	3.1	1.6	3.3
Other.....	1.7	-	0.3	-	0.4
Social Security Coverage.....	53.4	47.7	58.4	64.9	56.3
Tax-Sheltered Annuity Plan					
Contribution(2).....	25.9	29.5	24.1	35.6	28.5
Annuity Policy Paid by Board....	24.1	24.1	24.1	17.6	22.6
No Data on Retirement.....	0.0	0.9	0.0	0.5	0.4
Percentile Distribution of Tax-Sheltered Annuity Contribution by Superintendent					
90th Percentile.....	\$11,800	\$9,600	\$12,000	\$9,600	\$10,000
80th Percentile.....	9,503	9,500	9,500	9,500	9,500
75th Percentile.....	9,500	9,500	9,500	9,200	9,500
70th Percentile.....	9,500	9,500	9,178	7,500	9,500
60th Percentile.....	9,500	9,497	6,000	7,200	8,400
50th Percentile.....	9,486	9,000	5,200	6,000	7,200
40th Percentile.....	8,216	7,500	4,800	3,600	5,442
30th Percentile.....	7,060	6,000	3,500	3,000	4,740
25th Percentile.....	6,875	5,200	3,000	2,616	3,600
20th Percentile.....	5,981	4,740	2,400	2,400	3,000
10th Percentile.....	2,629	2,400	1,500	1,500	2,000
Number Responding.....	30	65	69	67	231
Mean.....	8,154	7,468	6,176	5,671	6,650
Range - Low.....	1,200	154	500	150	150
High.....	15,000	12,492	19,797	12,000	19,797
Board Paid Annuity Policy Provisions(3)					
Number Providing Annuity.....	28	53	69	33	183
Mean Monthly Benefits.....	-	\$5,215	\$3,600	\$6,462	\$5,092
Mean 1994-95 Annual Premium...	\$8,654	6,286	5,877	4,086	6,097

1 Note: Percents may sum to more than 100.0 because some respondents reported more than one type of retirement provision.

2 Includes only superintendents participating in tax-sheltered annuity plan, does not include school systems providing plan where superintendent declines participation.

3 Some systems providing data on premium did not provide data on benefits.

- Data not available.

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Table 15.--Tuition Reimbursement Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Tuition Provision	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Tuition Reimbursement Provided..	10.3%	17.7%	39.2%	39.9%	29.4%
Tuition Reimbursement Not Provided.....	84.5	73.6	56.3	56.9	65.2
No Data on Tuition Reimbursement Provisions.....	5.2	8.6	4.5	3.2	5.4
Types of Courses Covered by Reimbursement Provisions for Superintendents(1)					
Number Responding.....	12	39	112	75	238
No Restrictions on Course Type..	33.3%	12.8%	28.6%	21.3%	23.9%
Board Must Approve Courses.....	16.7	30.8	23.2	28.0	25.6
Graduate Courses Only.....	25.0	38.5	35.7	34.7	35.3
Degree Courses Only.....	-	10.3	7.1	8.0	7.6
Summer Courses Only.....	8.3	2.6	1.8	-	1.7
Job Related Courses Only.....	33.3	28.2	25.0	36.0	29.4
Other Restrictions.....	-	-	0.9	-	0.4

1 Note: Percents may sum to more than 100.0 because some respondents reported more than one type of restriction.

- Data not available.

Table 16.--Summary of Tuition Reimbursement Levels for Superintendents
in Reporting School Systems, 1994-95

Payment Provision	No Limit Specified	No Limit On Number of Credits Paid	Limited Per Year and/or Total	Other Limit	Total
Limited Amount per Credit(1)					
Number Responding.....	9	10	30	2	51
Median.....	\$50	\$158	\$104	\$134	\$100
Mean.....	76	141	151	134	135
Range - Low.....	25	30	25	92	25
High.....	234	300	1,000	175	1,000
Limited Percent of Cost(1)					
Number Responding.....	5	5	7	0	17
Median.....	50%	60%	55%	-	55%
Mean.....	63	60	61	-	62
Range - Low.....	50	50	50	-	50
High.....	90	75	80	-	90
Limited Amount per Year(1)					
Number Responding.....	27	10	12	0	49
Median.....	\$704	\$950	\$690	-	\$800
Mean.....	1,249	1,310	1,332	-	1,282
Range - Low.....	100	300	300	-	100
High.....	7,000	4,500	3,000	-	7,000

1 Some school systems indicating specific payment provisions and included in the summary in Table 15 did not report limit amounts summarized in this table.

- Data not available.

Summary Data	Credits Paid per Year Limited(1)	Total Credits Paid Limited(1)
Number Responding.....	66	6
Median.....	9	12
Mean.....	8	23
Range - Low.....	1	5
High.....	18	60

1 Includes school systems with more than one payment and/or credit hour restriction (for example, limited amount per credit and and per year).

Table 17.--Group Health Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Type of Coverage	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
A. Hospitalization Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	97.4%	95.9%	96.9%	95.2%	96.3%
No Coverage Provided.....	0.9	2.7	1.0	3.2	2.0
No Data on Coverage.....	1.7	1.4	2.1	1.6	1.7
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	2.7	3.8	1.4	1.7	2.3
Family Coverage.....	69.0	71.6	83.4	76.0	76.4
Family Coverage Available at Employee's Expense.....	15.9	10.0	7.2	7.3	9.2
"Cafeteria Plan"(2).....	11.5	12.8	7.6	12.8	10.8
No Data on Coverage Details...	0.9	1.9	0.4	2.2	1.3
B. Medical/Surgical Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	94.0	96.4	95.5	94.1	95.2
No Coverage Provided.....	1.7	2.3	1.0	3.2	2.0
No Data on Coverage.....	4.3	1.4	3.5	2.7	2.8
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	1.8	3.8	1.1	1.7	2.1
Family Coverage.....	68.8	71.7	83.5	76.3	76.5
Family Coverage Available at Employee's Expense.....	16.5	9.9	7.3	6.8	9.2
"Cafeteria Plan"(2).....	11.9	12.7	7.7	13.0	10.9
No Data on Coverage Details...	0.9	1.9	0.4	2.3	1.3
C. Major Medical Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	95.7	97.3	96.5	95.2	96.3
No Coverage Provided.....	1.7	1.8	1.0	3.2	1.9
No Data on Coverage.....	2.6	0.9	2.4	1.6	1.9
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	1.8	5.1	1.1	1.7	2.4
Family Coverage.....	70.3	71.5	82.6	76.5	76.4
Family Coverage Available at Employee's Expense.....	15.3	9.8	8.0	7.3	9.4
"Cafeteria Plan"(2).....	11.7	11.7	8.0	12.3	10.5
No Data on Coverage Details...	0.9	1.9	0.4	2.2	1.3

See footnotes at end of table.

Table 17.--Group Health Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Type of Coverage	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
D. Dental Care					
Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	78.4	85.9	83.6	78.7	82.3
No Coverage Provided.....	18.1	13.2	13.6	18.1	15.2
No Data on Coverage.....	3.4	0.9	2.8	3.2	2.5
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	3.3	2.6	1.3	6.1	3.0
Family Coverage.....	71.4	75.1	84.1	75.7	78.0
Family Coverage Available at Employee's Expense.....	8.8	6.9	6.3	4.7	6.4
"Cafeteria Plan"(2).....	13.2	13.2	7.9	10.8	10.8
No Data on Coverage Details...	3.3	2.1	0.4	2.7	1.8
E. Vision Care					
Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	57.8	56.4	50.7	44.1	51.7
No Coverage Provided.....	37.9	36.8	40.2	46.3	40.4
No Data on Coverage.....	4.3	6.8	9.1	9.6	7.9
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	4.5	3.2	8.3	6.0	5.7
Family Coverage.....	67.2	78.2	75.9	73.5	74.7
Family Coverage Available at Employee's Expense.....	6.0	6.5	6.9	6.0	6.4
"Cafeteria Plan"(2).....	17.9	8.9	8.3	10.8	10.5
No Data on Coverage Details...	4.5	3.2	0.7	3.6	2.6
F. Prescription Drugs					
Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	94.8	90.5	84.6	77.1	85.9
No Coverage Provided.....	4.3	6.8	11.2	17.0	10.4
No Data on Coverage.....	0.9	2.7	4.2	5.9	3.7
Details of Coverage Where Provided by Board(1)					
Single Coverage Only.....	3.6	4.0	1.7	3.4	3.0
Family Coverage.....	70.0	72.4	83.5	72.4	75.9
Family Coverage Available at Employee's Expense.....	14.5	8.5	7.0	6.9	8.6
"Cafeteria Plan"(2).....	10.9	13.1	7.9	13.1	10.9
No Data on Coverage Details...	0.9	2.0	-	4.1	1.6

1 Percents in detail lines are based on number of school systems providing coverage.

2 School system provides employee with a fixed dollar amount per year to be applied toward available group insurance plans as employee chooses.

- Data not available.

Table 18.--District Contribution to Health Insurance Premium for Superintendents
in Reporting School Systems, by Enrollment Group, 1994-95

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Hospitalization					
Total Providing Single Coverage(1).....	100	184	256	156	696
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	99	100	97	100	100
10th Percentile.....	80	92	80	80	85
9th Percentile.....	80	90	80	80	80
8th Percentile.....	80	90	75	75	80
7th Percentile.....	78	85	75	75	80
6th Percentile.....	77	85	70	71	75
5th Percentile.....	70	80	62	70	75
4th Percentile.....	60	80	60	70	70
3rd Percentile.....	58	80	50	69	60
No Data on District Contrib.....	11.0	9.8	9.4	12.2	10.3
Total Providing Family Coverage(1).....	78	151	231	136	596
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	90	100	92	95	95
10th Percentile.....	63	75	70	75	70
9th Percentile.....	63	70	64	75	66
8th Percentile.....	60	65	62	70	63
7th Percentile.....	60	62	62	70	62
6th Percentile.....	60	60	60	60	60
5th Percentile.....	58	57	60	50	58
4th Percentile.....	55	50	53	39	50
3rd Percentile.....	55	45	50	25	50
No Data on District Contrib.....	8.0	8.2	7.8	10.3	8.5

See footnotes at end of table.

Table 18.--District Contribution to Health Insurance Premium for Superintendents
in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Medical/Surgical					
Total Providing Single Coverage(1).....	96	185	252	154	687
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	96	100	97	100	100
10th Percentile.....	80	90	80	80	82
9th Percentile.....	80	90	80	80	80
8th Percentile.....	78	90	75	75	80
7th Percentile.....	77	85	75	75	78
6th Percentile.....	77	85	70	71	75
5th Percentile.....	70	80	62	70	71
4th Percentile.....	67	80	60	70	69
3rd Percentile.....	60	80	50	69	60
No Data on District Contrib.....	12.5	9.7	9.1	12.3	10.5
Total Providing Family Coverage(1).....	75	152	228	135	590
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	90	100	92	95	95
10th Percentile.....	63	70	66	75	67
9th Percentile.....	63	65	64	75	66
8th Percentile.....	60	62	62	70	62
7th Percentile.....	60	60	62	70	60
6th Percentile.....	60	60	60	60	60
5th Percentile.....	58	57	60	50	58
4th Percentile.....	55	50	53	39	50
3rd Percentile.....	55	45	50	25	45
No Data on District Contrib.....	8.3	8.1	7.5	9.7	8.3

See footnotes at end of table.

Table 18.--District Contribution to Health Insurance Premium for Superintendents
in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Major Medical					
Total Providing Single Coverage(1).....	98	189	254	157	698
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	95	100	95	100	100
10th Percentile.....	80	92	80	80	80
9th Percentile.....	78	90	80	80	80
8th Percentile.....	77	90	75	80	80
7th Percentile.....	77	85	75	75	78
6th Percentile.....	70	85	70	71	75
5th Percentile.....	60	80	62	70	71
4th Percentile.....	60	80	60	70	62
3rd Percentile.....	60	80	50	69	60
No Data on District Contrib.....	12.2	9.5	9.4	12.1	10.5
Total Providing Family Coverage(1).....	78	153	228	137	596
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	90	100	90	95	92
10th Percentile.....	60	70	66	75	66
9th Percentile.....	60	65	62	70	64
8th Percentile.....	60	65	62	70	62
7th Percentile.....	60	60	60	60	60
6th Percentile.....	60	60	60	50	60
5th Percentile.....	58	57	60	50	57
4th Percentile.....	55	50	53	39	50
3rd Percentile.....	55	45	50	25	45
No Data on District Contrib.....	9.2	7.9	7.9	9.6	8.5

See footnotes at end of table.

Table 18.--District Contribution to Health Insurance Premium for Superintendents
in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Dental					
Total Providing Single Coverage(1).....	79	164	220	132	595
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	100	100	100	100	100
10th Percentile.....	75	92	80	90	90
9th Percentile.....	70	90	80	90	80
8th Percentile.....	70	90	75	80	80
7th Percentile.....	63	90	75	75	75
6th Percentile.....	60	80	70	75	70
5th Percentile.....	60	75	60	70	70
4th Percentile.....	60	50	50	70	60
3rd Percentile.....	50	50	50	70	50
No Data on District Contrib.....	19.0	9.1	11.4	13.6	12.3
Total Providing Family Coverage(1).....	65	142	201	112	520
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	90	100	97	100	100
10th Percentile.....	60	75	62	75	67
9th Percentile.....	60	70	60	70	63
8th Percentile.....	60	65	60	70	60
7th Percentile.....	59	65	53	51	60
6th Percentile.....	59	57	50	50	50
5th Percentile.....	55	50	50	45	50
4th Percentile.....	55	50	50	31	50
3rd Percentile.....	50	43	45	26	45
No Data on District Contrib.....	12.7	7.9	10.0	9.1	9.6

See footnotes at end of table.

Table 18.--District Contribution to Health Insurance Premium for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Vision					
Total Providing Single Coverage(1).....	55	113	133	74	375
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	100	100	100	100	100
10th Percentile.....	95	100	80	76	90
9th Percentile.....	95	100	80	75	90
8th Percentile.....	95	100	75	70	90
7th Percentile.....	95	97	75	70	87
6th Percentile.....	90	97	70	70	80
5th Percentile.....	90	94	62	70	75
4th Percentile.....	87	90	60	70	70
3rd Percentile.....	87	90	50	50	62
No Data on District Contrib.....	20.0	13.3	12.8	18.9	15.2
Total Providing Family Coverage(1).....	45	97	110	61	313
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	100	100	98	100	100
10th Percentile.....	67	75	75	70	75
9th Percentile.....	67	75	70	70	70
8th Percentile.....	60	70	64	70	67
7th Percentile.....	60	65	62	50	65
6th Percentile.....	60	65	62	50	62
5th Percentile.....	55	65	60	50	60
4th Percentile.....	55	65	50	50	50
3rd Percentile.....	55	45	50	45	50
No Data on District Contrib.....	14.5	10.6	10.5	10.8	11.2

See footnotes at end of table.

Table 18.--District Contribution to Health Insurance Premium for Superintendents
in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Percent of Premium Paid by District	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Health Insurance: Prescription Drugs					
Total Providing Single Coverage(1).....	98	173	223	126	620
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	98	100	97	100	100
10th Percentile.....	80	90	80	85	80
9th Percentile.....	80	90	80	80	80
8th Percentile.....	78	85	75	80	80
7th Percentile.....	77	85	75	75	80
6th Percentile.....	70	80	72	75	75
5th Percentile.....	70	80	62	75	75
4th Percentile.....	70	80	60	70	70
3rd Percentile.....	60	80	54	70	60
No Data on District Contrib.....	15.3	11.0	13.9	16.7	13.9
Total Providing Family Coverage(1).....	77	144	202	105	528
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	90	100	90	98	95
10th Percentile.....	60	65	64	75	66
9th Percentile.....	60	62	62	75	65
8th Percentile.....	60	60	62	75	62
7th Percentile.....	60	60	60	75	60
6th Percentile.....	60	57	60	75	60
5th Percentile.....	58	50	60	70	60
4th Percentile.....	55	45	53	70	52
3rd Percentile.....	55	33	50	50	45
No Data on District Contrib.....	10.2	9.2	11.7	11.1	10.6

1 Includes individual school systems providing both single and family coverage, but not systems providing coverage under a "cafeteria plan".

Table 19.--Group Life Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Group Life Insurance Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Coverage Provisions--All Reporting Systems:					
Board Provides Coverage.....	75.9	73.6	71.7	61.7	70.5
"Cafeteria Plan" Option(1).....	5.2	5.5	2.8	4.8	4.3
Available at Superintendent's Expense.....	7.8	5.0	5.6	6.4	5.9
No Coverage Provided.....	7.8	11.4	14.3	25.0	15.1
No Coverage Data.....	3.4	4.5	5.6	2.1	4.2
Percent of Premium Paid					
75th Percentile.....	100	100	100	100	100
50th Percentile.....	100	100	100	100	100
25th Percentile.....	100	100	100	100	100
10th Percentile.....	87	100	100	100	100
9th Percentile.....	85	100	100	100	100
8th Percentile.....	60	100	100	100	100
7th Percentile.....	60	100	100	100	100
6th Percentile.....	60	100	100	100	100
5th Percentile.....	60	100	100	100	90
4th Percentile.....	40	90	99	100	87
3rd Percentile.....	30	75	92	90	60
Method of Determining Policy Amount and Mean Face Value					
Number Responding.....	88	166	210	121	585
Fixed Dollar Amount.....	61.4	62.0	58.6	66.1	61.5
Amount Based on Salary.....	36.4	34.3	38.6	32.2	35.7
Other Multiplicative Formula Relating Amount to Salary(2)....	68.8	87.7	85.2	82.1	82.8
Policy Value Equals Salary Rounded to Specified Amount(2)...	25.0	12.3	11.1	15.4	14.4
No Details on Formula(2).....	6.3	-	3.7	2.6	2.9
Declining Term Policy.....	2.3	3.0	1.4	1.7	2.1
Other Formula(3).....	-	0.6	1.4	-	0.7
Mean Policy Amount/Maximum Value(4)					
Fixed Dollar Amount.....AVG..	\$74,830	\$106,410	\$76,079	\$71,697	\$83,405
NBR..	53	99	121	80	353
Matched to Salary.....AVG..	\$90,333	\$89,750	\$90,750	\$91,000	\$90,429
NBR..	3	4	4	3	14
Other Formula.....AVG..	\$320,941	\$191,471	\$190,100	\$195,125	\$214,598
NBR..	10	17	21	8	56

1 School system provides employees with a fixed dollar amount per year to be applied toward group insurance plan as employee chooses.

2 Percents in these detail lines are based on number of respondents indicating policy value based on salary reported in row 2 of the table.

3 Includes methods using other bases for policy value determination, such as age.

4 Not all respondents reporting the specified policy value determination methods shown above supplied data on policy amount/maximum value summarized below.

- Data not available.

Table 19.--Group Life Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95 (Continued)

Group Life Insurance Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Maximum Face Value of District Paid Group Life Insurance Policy					
Number Responding.....	116	220	286	188	810
Varies by Formula.....	3.4	2.7	3.1	1.6	2.7
No Maximum Specified.....	15.5	18.2	19.2	14.4	17.3
No Data on Policy Value.....	13.8	9.1	7.3	8.5	9.0
Specified Maximum Value.....	46.6	46.8	43.0	42.6	44.4
Maximum Face Value of District Paid Group Life Insurance Policy					
90th Percentile.....	\$300,000	\$250,000	\$200,000	\$225,000	\$250,000
80th Percentile.....	246,000	200,000	150,000	150,000	199,000
75th Percentile.....	150,000	200,000	150,000	100,000	150,000
70th Percentile.....	100,000	142,285	100,000	90,000	100,000
60th Percentile.....	83,333	100,000	100,000	50,000	100,000
50th Percentile.....	50,000	62,500	70,000	50,000	50,000
40th Percentile.....	50,000	50,000	50,000	40,000	50,000
30th Percentile.....	25,000	50,000	50,000	25,000	40,000
25th Percentile.....	20,000	50,000	30,000	20,000	25,000
20th Percentile.....	15,000	25,600	25,000	20,000	20,000
10th Percentile.....	10,000	10,000	10,000	10,000	10,000
Number of Respondents.....	67	120	147	91	425
Mean.....	114,230	117,905	93,326	83,184	101,390
Range - Low.....	2,500	1,000	2,000	800	800
High.....	615,000	1,000,000	400,000	500,000	1,000,000
Provisions for Employee to Increase Policy Value and Percentile Distribution of Maximum Amounts(1)					
Number Responding.....	116	220	286	188	810
Option to Increase Value to Specified Maximum.....	20.7	20.9	16.4	12.8	17.4
Option to Increase Value to Salary-Related Maximum.....	6.9	8.6	6.6	3.7	6.5
Option to Increase Value to Maximum Otherwise Specified.....	2.6	1.4	1.4	1.1	1.5
No Option to Increase Value.....	43.1	42.7	48.6	45.2	45.4
No Data on Optional Increase.....	26.7	26.4	26.9	37.2	29.1
Face Value Policy Can Be Increased at Superintendents Expense					
90th Percentile.....	\$295,307	\$400,000	\$300,000	\$500,000	\$400,000
80th Percentile.....	230,482	300,000	250,000	400,000	295,050
75th Percentile.....	151,807	294,683	200,000	400,000	250,000
70th Percentile.....	142,500	240,000	200,000	350,000	200,000
60th Percentile.....	100,000	200,000	150,000	250,000	150,000
50th Percentile.....	90,000	150,000	135,000	150,000	125,000
40th Percentile.....	80,000	125,000	100,000	100,000	100,000
30th Percentile.....	57,500	100,000	60,000	100,000	100,000
25th Percentile.....	50,000	100,000	57,938	70,000	70,000
20th Percentile.....	50,000	100,000	50,000	70,000	60,000
10th Percentile.....	50,000	65,000	50,000	60,000	50,000
Number of Respondents.....	29	32	28	11	91
Mean.....	158,640	197,804	159,691	274,545	186,746
Range - Low.....	40,000	30,000	25,000	40,000	25,000
High.....	1,000,000	500,000	500,000	1,000,000	1,000,000

1 Some systems allowing superintendent to increase policy value to specified maximum did not provide data on amount specified.

Table 20.--Individual Life Insurance Policy Paid at Least in Part by District for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Individual Life Insurance Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Coverage Provisions--All Reporting Systems:					
Policy Provided by District...	25.9	19.1	22.0	17.0	20.6
No Policy Provided.....	60.3	69.5	69.9	73.4	69.3
No Data.....	13.8	11.4	8.0	9.6	10.1
District Provides Policy(1)					
Paid-Up Life Insurance.....	16.7	35.7	39.7	18.8	30.5
Ordinary Life Insurance.....	83.3	64.3	60.3	81.3	69.5
Face Value of Policy Provided by District					
Percentile Distribution of Paid-Up Life Insurance Policy Value Provided by District					
90th Percentile.....	\$400,000	\$300,000	\$492,000	\$180,000	\$400,000
80th Percentile.....	400,000	250,000	250,000	140,000	250,000
75th Percentile.....	400,000	250,000	237,500	140,000	200,000
70th Percentile.....	400,000	200,000	200,000	140,000	200,000
60th Percentile.....	400,000	200,000	144,000	100,000	150,000
50th Percentile.....	212,500	150,000	100,000	100,000	115,000
40th Percentile.....	25,000	130,000	100,000	100,000	100,000
30th Percentile.....	25,000	100,000	65,000	50,000	100,000
25th Percentile.....	25,000	100,000	50,000	50,000	93,000
20th Percentile.....	25,000	100,000	50,000	50,000	50,000
10th Percentile.....	25,000	93,000	45,500	27,000	50,000
Number of Respondents.....	2	14	20	6	42
Mean.....	212,500	176,643	192,550	99,500	174,905
Range - Low.....	25,000	50,000	1,000	27,000	1,000
High.....	400,000	400,000	1,000,000	180,000	1,000,000
Percentile Distribution of Ordinary Life Insurance Policy Value Provided by District					
90th Percentile.....	\$500,000	\$270,000	\$200,000	\$250,000	\$300,000
80th Percentile.....	500,000	250,000	173,440	200,000	207,000
75th Percentile.....	500,000	250,000	165,000	175,000	200,000
70th Percentile.....	300,000	200,000	150,000	170,000	200,000
60th Percentile.....	250,000	200,000	150,000	100,000	169,000
50th Percentile.....	180,000	200,000	100,250	100,000	150,000
40th Percentile.....	125,000	169,000	100,000	100,000	100,000
30th Percentile.....	100,000	75,000	100,000	50,000	100,000
25th Percentile.....	100,000	60,000	62,500	50,000	60,000
20th Percentile.....	100,000	60,000	50,000	50,000	50,000
10th Percentile.....	20,000	50,000	20,000	40,000	40,000
Number of Respondents.....	17	23	28	23	91
Mean.....	269,824	200,391	116,705	134,478	170,953
Range - Low.....	5,000	40,000	10,000	10,000	5,000
High.....	1,000,000	1,000,000	239,000	400,000	1,000,000

1 Percents in detail line based on number of respondents providing individual life insurance policy for the superintendent.

Table 21.--Professional Liability Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Liability Insurance	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Percent Providing Professional Liability Insurance.....	77.6	69.1	79.7	83.0	77.3
Insurance Coverage for "Errors and Omissions" Liability.....	51.7	50.9	56.6	67.0	56.8
Covered Under Blanket Provision of Board Policy(1)....	93.3	89.3	90.7	95.2	92.0
Covered Under Specific Provision of Board Policy(1)....	5.0	4.5	5.6	4.0	4.8
Board Provides Separate Liability Policy(1).....	8.3	8.0	5.6	3.2	5.9
Board Provides Legal Representation.....	52.6	39.1	45.8	33.5	42.1
Coverage Provided--No Details...	1.7	4.5	3.8	2.7	3.5
No Coverage Provided.....	4.3	9.1	11.5	10.6	9.6

1 Percents in these detail lines are based on districts providing "errors and omissions" coverage and may sum to more than 100.0 because some superintendents are covered by more than one provision.

Table 22.--Other Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Types of Coverages Provided by Board(1)	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Other Insurance Coverage					
Accidental Death and Dismemberment.....	21.6	30.5	21.7	27.1	25.3
Travel Accident.....	8.6	5.5	2.8	7.4	5.4
Short-Term Disability.....	17.2	10.9	11.2	12.2	12.2
Long-Term Disability.....	36.2	35.0	40.6	41.5	38.6
Details of Long-Term Disability Coverage					
Number Responding.....	116	220	286	188	810
Mean Coverage (% of Salary)....	61.4%	65.6%	65.8%	67.5%	65.6%
	31	63	83	57	234
Mean Maximum Monthly Benefit....	\$4,164	\$4,004	\$4,148	\$3,208	\$3,885
	16	40	55	35	146
No Data on Coverage Provision...	82	154	191	125	552

1 Percents in detail lines may sum to more than 100.0 because some respondents reported more than one type of coverage.

Table 23.--"Cafeteria Plan"(1) Insurance Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Types of Coverage Available(2)					
Number Responding.....	15	28	23	24	90
Hospitalization.....	86.7	96.4	91.3	95.8	93.3
Medical/Surgical.....	86.7	96.4	91.3	95.8	93.3
Major Medical.....	86.7	89.3	95.7	91.7	91.1
Dental.....	80.0	89.3	82.6	66.7	80.0
Vision Care.....	80.0	39.3	52.2	37.5	48.9
Prescription Drugs.....	80.0	92.9	82.6	79.2	84.4
Annual Premium Allowance (Where Reported)					
Number Responding.....	15	28	23	24	90
Percentile Distribution of Cafeteria Amount Paid Annually for Superintendent					
90th Percentile.....	\$4,584	\$7,248	\$5,200	\$7,280	\$6,442
80th Percentile.....	4,100	6,442	4,800	4,800	5,098
75th Percentile.....	3,962	6,000	4,700	4,320	4,800
70th Percentile.....	3,759	5,556	4,603	3,800	4,450
60th Percentile.....	3,600	5,098	3,874	3,142	3,759
50th Percentile.....	2,423	3,413	3,600	1,784	3,161
40th Percentile.....	1,953	3,015	3,000	1,435	2,177
30th Percentile.....	1,800	2,100	2,045	1,400	1,851
25th Percentile.....	1,800	1,984	1,920	1,000	1,800
20th Percentile.....	1,200	1,834	1,896	925	1,666
10th Percentile.....	630	1,666	1,807	650	1,000
Mean.....	2,742	4,127	3,573	2,842	3,437
Range - Low.....	250	696	1,200	600	250
High.....	5,898	9,410	8,729	8,148	9,410

1 School system provides employee with a fixed dollar amount per year to be applied toward available group insurance plans as employee chooses.

2 Percents in detail lines may sum to more than 100.0 because some respondents reported more than one type of coverage available under "cafeteria plan" options.

Table 24.--Severance Pay Provisions for Superintendents in Reporting School Systems,
by Enrollment Group, 1994-95

Severance Pay Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Severance Pay Provisions					
Number Responding.....	116	220	286	188	810
Severance Pay Provided.....	40.5	29.1	39.5	32.4	35.2
Severance Pay Not Provided.....	55.2	68.6	57.3	66.5	62.2
No Data on Severance Pay.....	4.3	2.3	3.1	1.1	2.6
Bases for Computation of Severance Payment					
Number Responding.....	116	220	286	188	810
Unused Sick Leave.....	33.6	25.0	34.6	29.3	30.6
Years of Service.....	10.3	11.8	14.0	10.6	12.1
Age at Severance.....	4.3	1.8	5.6	2.7	3.7
Other Basis.....	6.0	1.8	2.4	2.1	2.7
No Data on Basis.....	59.5	70.5	60.1	67.6	64.6
Details of Severance Payment Provisions					
Total Systems Providing Severance Pay.....	47	64	113	61	285
A.--Basis for Leave Payment					
All Accumulated Sick Leave....	46.8	46.9	41.6	55.7	46.7
Fixed Percent of Accumulated Sick Leave.....	23.4	25.0	30.1	19.7	25.6
Variable Portion of Accumulated Sick Leave Based on Years of Service.....	8.5	6.3	7.1	4.9	6.7
Leave Other than Sick (May Be Full or Partial Credit).....	-	1.6	-	-	0.4
Other Leave-Related Formula...	2.1	1.6	4.4	1.6	2.8
Other Leave-Related Formula (Includes Sick Leave).....	-	3.1	2.7	4.9	2.8
No Data on Leave Payment.....	23.4	32.8	31.9	36.1	31.6
B.--Provisions for Leave Pay					
Payment for Sick Leave					
Regular Pay Rate.....	42.6	28.1	25.7	14.8	26.7
Fixed Dollar Amount per Day of Leave.....	8.5	14.1	20.4	34.4	20.0
Fixed Percent of Regular Pay Rate.....	-	12.5	5.3	1.6	5.3
Varying Percent of Regular Pay Rate Based on Service...	-	3.1	1.8	4.9	2.5
Other Payment Provision.....	8.5	1.6	8.8	6.6	6.7
No Data on Payment Provision for Sick Leave.....	12.8	14.1	17.7	23.0	17.2
Payment for Other Leave					
Regular Pay Rate.....	-	1.6	-	-	0.4
No Payment for Leave.....	17.0	15.6	13.3	9.8	13.7
No Data on Leave Use in Computing Severance Pay.....	31.9	40.6	45.1	50.8	43.2
C.--Provisions for Service Pay					
Fixed Dollar Amount for Each Year of Service.....	8.5	15.6	11.5	13.1	12.3
Years of Service Used in Determining Payment for Leave.	19.1	20.3	17.7	13.1	17.5

See footnotes at end of table.

Table 24.--Severance Pay Provisions for Superintendents in Reporting School Systems,
by Enrollment Group, 1994-95 (Continued)

Severance Pay Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Details of Severance Payment Provisions					
Lump Sum Payment--Amount Based on Years of Service.....	-	4.7	6.2	1.6	3.9
Fixed Percent of Regular Pay Rate per Year of Service.....	-	6.3	1.8	3.3	2.8
Payment Based on Regular Salary.....	10.6	6.3	8.0	4.9	7.4
Other Payment Provision.....	4.3	1.6	5.3	3.3	3.9
No Payment for Service.....	72.3	59.4	64.6	67.2	65.3
No Data on Leave Use in Computing Severance Pay.....	25.5	40.6	34.5	32.8	34.0
D.--Maximum Payment Provisions					
None (No Maximum Specified)...	31.9	26.6	23.9	24.6	26.0
Limit on Total Dollar Amount Paid.....	4.3	10.9	10.6	9.8	9.5
Limit on Number of Leave Days Paid.....	29.8	34.4	38.1	36.1	35.4
Limited Dollar Amount and Number of Days Paid.....	-	-	3.5	6.6	2.8
Other Limit on Payment.....	10.6	-	3.5	4.9	4.2
No Data on Maximum Payment....	23.4	28.1	20.4	18.0	22.1
E.--Time of Payment					
Retirement (Regular or Early). Early Retirement (Incentive Plan Only).....	23.4	32.8	51.3	45.9	41.4
Resignation.....	6.4	4.7	5.3	6.6	5.6
Death.....	10.6	4.7	4.4	3.3	5.3
Retirement or Resignation....	2.1	1.6	-	-	0.7
Retirement or Death.....	2.1	9.4	8.8	8.2	7.7
Resignation or Death.....	8.5	10.9	8.8	3.3	8.1
Retirement, Resignation, or Death.....	-	-	0.9	-	0.4
Other Eligibility.....	21.3	18.8	6.2	18.0	14.0
No Data.....	21.3	7.8	5.3	3.3	8.1
	4.3	9.4	8.8	11.5	8.8

- Data not available.

Table 25.--Summary of Severance Payment Provisions and Amounts Paid Superintendents in Reporting School Systems, 1994-95

Fixed Lump Sum Payment	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Percentile Distribution of Lump Sum Payment					
90th Percentile.....	\$7,500	-	\$10,000	-	\$10,000
80th Percentile.....	7,500	-	9,290	-	7,500
75th Percentile.....	7,500	-	6,450	-	7,500
70th Percentile.....	7,500	-	6,450	-	7,500
60th Percentile.....	7,500	-	6,270	-	6,450
50th Percentile.....	7,500	-	6,000	-	6,225
40th Percentile.....	7,500	-	5,400	-	6,000
30th Percentile.....	7,500	-	5,000	-	5,000
25th Percentile.....	7,500	-	5,000	-	5,000
20th Percentile.....	7,500	-	1,080	-	5,000
10th Percentile.....	7,500	-	100	-	100
Number Responding.....	1	-	5	-	6
Mean.....	7,500	-	5,510	-	5,842
Range - Low.....	7,500	-	100	-	100
High.....	7,500	-	10,000	-	10,000

- Data not available.

Service Pay Provisions	Total Amount Limited	No Limit	Other Limit	No Data on Limit	Total-All Reporting Systems
Number Responding.....	82	27	12	689	810
Service Pay Provisions					
Fixed Amount per Year of Service	15.9	14.8	8.3	2.5	4.3
Years of Service Used in					
Determining Payment for Leave...	18.3	7.4	16.7	4.6	6.3
Other Provisions.....	4.9	3.7	-	0.9	1.4
No Data on Service Pay.....	59.8	66.7	75.0	92.0	87.7
Percentile Distribution of Fixed Dollar Amount per Year of Service					
90th Percentile.....	\$1,575	\$5,125	\$30	\$300	\$1,500
80th Percentile.....	1,500	264	30	300	480
75th Percentile.....	1,000	264	30	300	381
70th Percentile.....	500	264	30	200	300
60th Percentile.....	480	200	30	200	200
50th Percentile.....	263	190	30	171	190
40th Percentile.....	150	180	30	165	150
30th Percentile.....	150	150	30	150	150
25th Percentile.....	140	150	30	100	140
20th Percentile.....	140	150	30	100	110
10th Percentile.....	110	20	30	75	60
Number Responding.....	14	6	1	11	32
Mean.....	616	990	30	193	522
Range - Low.....	50	20	30	60	20
High.....	2,300	5,125	30	400	5,125

- Data not available.

Table 25.--Summary of Severance Payment Provisions and Amounts Paid Superintendents in Reporting School Systems, 1994-95 (Continued)

Payment Provision	Limited Days Paid	Total Amount Limited	Other Limit	No Limit	No Data on Limit	Total-All Reporting Systems
Severance Payment Based on Accumulated Leave						
Total.....	101	69	7	19	52	248
Fixed Dollar Amount per Day of Leave						
Fixed Dollar Amount per Day of All Accumulated Sick Leave....	13 \$28.23	18 \$50.94	-	4 \$43.75	4 \$31.00	39 \$40.59
Fixed Percent of Accumulated Sick Leave.....	3 \$49.33	1 \$45.00	-	3 \$73.33	-	7 \$59.00
Variable Portion of Accumulated Sick Leave Based on Years of Service.....	2 \$32.50	-	-	-	-	2 \$32.50
Other Leave-Related Formula...	1 \$20.00	1 \$28.00	-	-	-	2 \$24.00
Percentile Distribution of Set Amount Paid per Day						
90th Percentile.....	75.00	145.00	-	85.00	70.00	75.00
80th Percentile.....	45.00	50.00	-	75.00	70.00	68.00
75th Percentile.....	43.00	50.00	-	75.00	58.50	50.00
70th Percentile.....	32.00	48.50	-	75.00	24.00	48.50
60th Percentile.....	30.00	45.00	-	75.00	24.00	38.60
50th Percentile.....	25.00	30.00	-	75.00	19.50	30.00
40th Percentile.....	25.00	30.00	-	60.00	15.00	25.00
30th Percentile.....	20.00	28.30	-	60.00	15.00	24.30
25th Percentile.....	20.00	25.75	-	15.00	15.00	20.00
20th Percentile.....	20.00	23.40	-	15.00	15.00	20.00
10th Percentile.....	10.00	15.50	-	10.00	15.00	12.30
Other Leave Payment Provisions						
Fixed Dollar Amount per Day of All Accumulated Sick Leave..	55 54.5	45 65.2	5 71.4	11 57.9	20 38.5	136 54.8
Fixed Percent of Accumulated Sick Leave.....	30 29.7	14 20.3	1 14.3	4 21.1	24 46.2	73 29.4
Variable Portion of Accumulated Sick Leave Based on Years of Service.....	11 10.9	3 4.3	-	2 10.5	4 7.7	20 8.1
Leave Other than Sick (May Be Full or Partial Credit)..	1 1.0	-	-	-	-	1 0.4
Other Leave-Related Formula.	3 3.0	2 2.9	-	1 5.3	2 3.8	8 3.2
Other Leave-Related Formula (Includes Sick Leave).....	1 1.0	4 5.8	1 14.3	1 5.3	1 1.9	8 3.2

- Data not available.

Table 26.--Paid Vacation Leave Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Vacation Leave Per Year	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Vacation Leave Number of Days					
Set Number of Days.....	86.2	90.5	93.7	93.1	91.6
Unlimited/As Needed.....	0.9	0.9	0.0	0.0	0.4
None.....	11.2	8.6	3.8	5.3	6.5
No Data.....	1.7	0.0	2.4	1.6	1.5
Percentile Distribution of Days Where Provided					
90th Percentile.....	26	30	27	25	26
80th Percentile.....	25	25	25	25	25
75th Percentile.....	24	25	25	23	25
70th Percentile.....	22	25	24	22	24
60th Percentile.....	21	24	22	20	22
50th Percentile.....	20	22	20	20	20
40th Percentile.....	20	20	20	20	20
30th Percentile.....	20	20	20	20	20
25th Percentile.....	15	15	20	20	20
20th Percentile.....	15	15	20	15	15
10th Percentile.....	14	12	16		
Mean.....	20	21	22	20	21
Range - Low.....	1	5	5	5	1
High.....	35	40	36	40	40
Vacation Leave Maximum Accumulation					
Set Number of Days.....	56.0	48.6	48.3	34.6	46.3
Unlimited/As Needed.....	12.1	7.7	9.4	6.4	8.6
None.....	16.4	30.5	35.0	49.5	34.4
No Data.....	15.5	13.2	7.3	9.6	10.6
Percentile Distribution of Maximum Accumulation of Days Where Provided					
90th Percentile.....	65	60	60	50	60
80th Percentile.....	60	50	50	40	50
75th Percentile.....	50	50	45	40	48
70th Percentile.....	48	48	42	40	45
60th Percentile.....	45	44	40	40	40
50th Percentile.....	40	40	35	33	40
40th Percentile.....	40	36	30	30	32
30th Percentile.....	32	33	30	30	30
25th Percentile.....	30	30	30	30	30
20th Percentile.....	30	30	30	30	30
10th Percentile.....	25	25	25	20	25
Mean.....	43	42	38	39	40
Range - Low.....	5	5	5	5	5
High.....	85	180	115	240	240

Table 27.--Paid Sick Leave Provisions for Superintendents in Reporting School Systems,
by Enrollment Group, 1994-95

Sick Leave	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Sick Leave Number of Days					
Set Number of Days.....	92.2	90.9	90.9	93.6	91.7
Unlimited/As Needed.....	2.6	4.5	5.2	3.7	4.3
None.....	2.6	1.4	1.4	0.0	1.2
No Data.....	2.6	3.2	2.4	2.7	2.7
Percentile Distribution of Days Where Provided					
90th Percentile.....	15	20	20	18	18
80th Percentile.....	15	15	15	15	15
75th Percentile.....	15	15	15	15	15
70th Percentile.....	14	14	15	15	15
60th Percentile.....	12	12	15	12	12
50th Percentile.....	12	12	12	12	12
40th Percentile.....	12	12	12	12	12
30th Percentile.....	12	12	12	12	12
25th Percentile.....	12	12	12	12	12
20th Percentile.....	12	12	12	12	12
10th Percentile.....	10	10	12	10	10
Mean.....	13	15	16	14	15
Range - Low.....	5	5	7	5	5
High.....	24	180	180	90	180
Sick Leave Maximum Accumulation					
Set Number of Days.....	19.0	26.8	42.0	51.6	36.8
Unlimited/As Needed.....	60.3	53.6	39.5	36.7	45.7
None.....	6.0	5.0	5.6	2.7	4.8
No Data.....	14.7	14.5	12.9	9.0	12.7
Percentile Distribution of Maximum Accumulation of Days Where Provided					
90th Percentile.....	275	260	255	220	249
80th Percentile.....	247	245	227	200	225
75th Percentile.....	240	240	224	180	220
70th Percentile.....	240	232	200	180	200
60th Percentile.....	223	225	184	160	180
50th Percentile.....	211	180	180	120	180
40th Percentile.....	180	150	173	120	130
30th Percentile.....	120	120	120	96	120
25th Percentile.....	120	100	120	90	100
20th Percentile.....	90	90	116	80	90
10th Percentile.....	90	75	90	60	75
Mean.....	189	176	174	138	164
Range - Low.....	25	36	30	45	25
High.....	355	365	480	280	480

Table 27.--Paid Sick Leave Provisions for Superintendents in Reporting School Systems,
by Enrollment Group, 1994-95 (Continued)

Sick Leave	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Supplements to Sick Leave					
Advance Leave with Pay.....	4.3	3.2	2.8	1.6	2.8
Additional Days at Full Pay...	5.2	4.5	5.6	4.3	4.9
Additional Days at Partial Pay	9.5	12.7	5.9	5.9	8.3
Additional Days without Pay...	10.3	10.5	10.8	10.6	10.6
Sick Leave Bank.....	24.1	20.5	21.0	17.6	20.5
Other.....	4.3	4.1	4.5	1.6	3.7
None.....	40.5	40.5	43.4	44.7	42.5
Application of Unused Sick Leave toward Retirement Service					
Full Credit Granted.....	24.1	22.3	16.1	13.8	18.4
Partial Credit Granted.....	17.2	18.2	9.1	10.1	13.0
No Credit Granted.....	50.0	50.5	69.2	68.1	61.1
No Data.....	8.6	9.1	5.6	8.0	7.5

Table 28.--Paid Emergency and/or Personal Leave Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Emergency and/or Personal Leave	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Set Number of Days.....	70.7	72.3	76.2	83.5	76.0
Unlimited/As Needed.....	8.6	9.1	11.9	9.6	10.1
None.....	17.2	15.9	10.1	5.9	11.7
No Data.....	3.4	2.7	1.7	1.1	2.1
Percentile Distribution of Days Where Provided					
90th Percentile.....	6	10	7	6	7
80th Percentile.....	5	7	5	5	5
75th Percentile.....	5	6	4	4	5
70th Percentile.....	5	5	4	4	4
60th Percentile.....	4	5	3	3	3
50th Percentile.....	3	3	3	3	3
40th Percentile.....	3	3	3	3	3
30th Percentile.....	3	3	2	2	2
25th Percentile.....	2	2	2	2	2
20th Percentile.....	2	2	2	2	2
10th Percentile.....	2	2	2	2	2
Mean.....	4	5	4	3	4
Range - Low.....	1	1	1	1	1
High.....	12	36	20	17	36
Number of Emergency/Personal Leave Days Charged to Sick Leave					
All.....	37.1	38.6	23.1	17.6	28.0
Some.....	3.4	4.5	4.9	2.1	4.0
None.....	35.3	34.5	58.4	71.3	51.6
No Data.....	24.1	22.3	13.6	9.0	16.4

Table 29.--Other Leave Provisions for Superintendents in Reporting School Systems, by Enrollment Group, 1994-95

Other Leave Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number Responding.....	116	220	286	188	810
Type of Leave Provided					
Religious.....	65.5	64.1	59.1	48.4	58.9
Family.....	92.2	93.6	90.9	93.1	92.3
Bereavement.....	89.7	94.1	91.6	95.7	93.0
Civic.....	66.4	68.6	72.0	76.1	71.2
Jury.....	89.7	88.6	89.5	91.0	89.6
Professional.....	87.9	90.0	88.8	91.5	89.6
Military.....	83.6	82.3	72.0	62.8	74.3

Other Leave Details	Personal and/or Emergency Leave	Sick Leave	Separate Paid Leave	Leave Without Pay	Other- wise Provided	Provided in More Than One Category	Total-All Providing Leave
Details of Other Leave Provisions							
Number with Leave.....	439	487	697	136	203	51	784
Religious							
Number with Leave.....	265	52	93	34	22	11	477
Percent.....	55.6	10.9	19.5	7.1	4.6	2.3	60.8
Family							
Number with Leave.....	171	471	63	4	10	29	748
Percent.....	22.9	63.0	8.4	0.5	1.3	3.9	95.4
Bereavement							
Number with Leave.....	101	236	373	1	23	19	753
Percent.....	13.4	31.3	49.5	0.1	3.1	2.5	96.0
Civic							
Number with Leave.....	197	18	242	26	87	7	577
Percent.....	34.1	3.1	41.9	4.5	15.1	1.2	73.6
Jury							
Number with Leave.....	24	6	590	11	89	6	726
Percent.....	3.3	0.8	81.3	1.5	12.3	0.8	92.6
Professional							
Number with Leave.....	31	4	551	9	126	5	726
Percent.....	4.3	0.6	75.9	1.2	17.4	0.7	92.6
Military							
Number with Leave.....	14	6	427	82	71	2	602
Percent.....	2.3	1.0	70.9	13.6	11.8	0.3	76.8

Table 30.--Sabbatical Leave Provisions for Superintendents in Reporting School Systems,
by Enrollment Group, 1994-95

Provisions	Enrollment Group				
	25,000 or More	10,000 to 24,999	2,500 to 9,999	300 to 2,499	Total-All Reporting Systems
Number of Respondents.....	116	220	286	188	810
Sabbatical Leave--					
Provided.....	20.7	21.8	34.3	31.4	28.3
Not Provided or No Policy.....	70.7	70.5	60.5	63.3	65.3
No Data on Leave Provisions.....	8.6	7.7	5.2	5.3	6.4
Sabbatical Leave Salary Provisions					
Number Providing Leave.....	24	48	98	59	229
Amount of Time Granted (Where Leave Provided)					
One Semester.....	-	2.1	1.0	-	0.9
Six Months.....	-	2.1	2.0	3.4	2.2
Two Semesters.....	16.7	16.7	13.3	10.2	13.5
One Year.....	70.8	66.7	74.5	81.4	74.2
Other Provisions.....	12.5	12.5	9.2	5.1	9.2
Salary Provisions					
No Salary Paid.....	37.5	37.5	33.7	49.2	38.9
Full Salary Paid.....	12.5	6.3	2.0	3.4	4.4
Percent of Salary Paid.....	41.7	43.8	59.2	45.8	50.7
Fixed Dollar Amount Paid.....	4.2	2.1	2.0	-	1.7
Other Salary Provisions.....	4.2	6.3	5.1	3.4	4.8
No Data on Salary Provisions..	0.0	4.2	0.0	1.7	1.3
Percent of Salary Paid					
Number Responding.....	10	21	57	27	115
Mean.....	52	51	52	52	52
Range - Low.....	50	50	25	50	25
High.....	60	67	95	75	95
Dollar Amount Paid					
Number Responding.....	1	1	2	0	4
Mean.....	\$5,000	\$7,500	\$7,500	-	\$6,875
Range - Low.....	5,000	7,500	5,000	-	5,000
High.....	5,000	7,500	10,000	-	10,000

- Data not available.

Table 31.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by
Per Pupil Expenditure of School System, 1994-95

Provisions	Per Pupil Expenditure					
	\$7,000 or More	\$6,000 to \$6,999	\$5,000 to \$5,999	\$4,500 to \$4,999	Less Than \$4,500	Total-All Reporting Systems
Number Responding.....	145	103	185	132	245	810
Mean Number of Years in Present Position.....	6	5	5	5	6	6
Mean Length of Current Contract or Appointment.....	3	3	3	3	3	3
Percent with Some Transportation Provision.....	97.9	97.1	97.8	97.7	96.3	97.3
Percent Providing a Car.....	29.0	25.2	23.8	22.0	29.8	26.4
Percent with Mileage Allowance for Business Use of Pers. Car	53.1	46.6	48.6	47.0	42.4	47.0
Percent with Allowance for Use Within District.....	44.8	35.9	35.7	33.3	27.8	34.6
Percent with Allowance for Use Outside District.....	45.5	41.7	44.3	38.6	39.2	41.7
Percent with Annual Allowance for Business Use of Pers. Car	24.1	29.1	36.2	38.6	40.0	34.7
Percent with Allowance for Use Within District.....	22.8	29.1	33.5	34.1	35.9	31.9
Percent with Allowance for Use Outside District.....	20.0	15.5	25.4	26.5	27.3	24.0
Mean Mileage Allowance						
For Within District Travel....	\$0.27	\$0.30	\$0.26	\$0.26	\$0.27	\$0.27
For Outside District Travel...	0.28	0.28	0.26	0.25	0.27	0.26
For All Travel--Single Rate...	0.27	0.27	0.26	0.26	0.26	0.26
Mean Annual Allowance/Limit						
For Within District Travel....	2,007	4,189	4,205	3,205	3,517	3,621
For Outside District Travel...	3,900	-	6,300	4,173	4,565	4,773
For All Travel--Lump Sum.....	3,989	4,561	4,580	6,008	4,933	4,844
Percent Providing Within District Expense Account.....	75.2	69.9	68.6	68.9	69.0	70.1
Specified Annual Allowance..	5.5	5.8	6.5	6.1	11.8	7.8
Unlimited (As Needed).....	64.1	58.3	56.8	52.3	49.0	55.2
Percent Providing Outside District Expense Account.....	86.2	85.4	93.5	90.9	88.2	89.1
Specified Annual Allowance..	6.2	1.0	2.2	4.5	1.6	3.0
Unlimited (As Needed).....	71.7	76.7	82.7	73.5	77.6	76.9
Mean Annual Expense Account Allowance:						
Within District Expenses.....	2,386	2,822	5,107	1,871	3,962	3,654
Out-of-District Expenses.....	2,581	-	3,833	1,975	7,900	3,771
Lump Sum for All Expenses....	4,700	4,475	3,780	4,425	4,354	4,385

See footnotes at end of table.

Table 31.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by
Per Pupil Expenditure of School System, 1994-95 (Continued)

Provisions	Per Pupil Expenditure					
	\$7,000 or More	\$6,000 to \$6,999	\$5,000 to \$5,999	\$4,500 to \$4,999	Less Than \$4,500	Total-All Reporting Systems
Number Responding.....	145	103	185	132	245	810
Convention Attendance:						
Percent Paying at Least Part of Cost.....	85.5	84.5	89.2	90.2	85.3	86.9
Types of Meetings Paid For:						
AASA.....	70.3	69.9	71.9	66.7	65.3	68.5
NSBA.....	55.9	61.2	60.0	62.1	58.8	59.4
State Associations.....	72.4	78.6	79.5	72.7	72.7	74.9
Regional Groups.....	56.6	67.0	69.2	56.8	60.0	61.9
Percent Providing Professional Leave for Attendance.....	84.8	79.6	90.8	83.3	84.1	85.1
Percent Paying Dues for Professional Organizations.....	93.1	88.3	89.2	85.6	77.1	85.6
Organizations Paid For:						
AASA.....	73.8	71.8	72.4	65.9	55.5	66.4
State Associations.....	74.5	74.8	75.7	70.5	64.5	71.1
Regional Administrator Group	55.2	51.5	46.5	43.2	27.3	42.3
Percent Paying Dues to at Least One or More Civic Organizations.	41.4	47.6	52.4	55.3	49.8	49.5
Percent Paying Dues to Social, Recreational or Health Clubs....	0.7	1.0	2.2	0.0	1.2	1.1
Percent Paying at Least Part of Cost of Physical Exam.....	68.3	68.9	70.8	56.8	55.5	63.2
Percent With Retirement Plans						
State Retirement System.....	96.6	97.1	98.4	98.5	98.8	98.0
Local Retirement System.....	4.1	8.7	2.7	2.3	1.6	3.3
Social Security Coverage.....	70.3	59.2	67.6	53.0	40.0	56.3
Tax-Sheltered Annuity(1).....	27.6	27.2	30.8	28.0	28.2	28.5
Percent with Separate Annuity Paid by District.....	26.2	24.3	23.8	22.0	19.2	22.6
Mean Annual Premium.....	\$5,365	\$6,607	\$5,517	\$6,579	\$6,686	\$6,097
Mean Monthly Benefit.....	3,200	-	2,923	6,000	6,143	5,092
Percent with Tuition Reimbursement Provisions.....	40.7	50.5	38.9	17.4	13.1	29.4
Percent Providing Insurance						
Group Hospitalization.....	97.9	97.1	97.3	96.2	94.3	96.3
Single Coverage(2).....	95.1	96.0	85.6	82.7	84.8	87.9
Fully Paid(2).....	93.7	96.0	83.3	80.3	81.8	85.9
Family Coverage(2).....	93.7	95.0	85.0	79.5	80.5	85.6
Fully Paid(2).....	59.9	58.0	51.7	43.3	39.0	48.8
Medical/Surgical.....	95.9	96.1	95.7	95.5	93.9	95.2
Single Coverage(2).....	95.0	96.0	85.3	82.5	84.8	87.8
Fully Paid(2).....	93.5	96.0	83.1	80.2	81.7	85.7
Family Coverage(2).....	93.5	94.9	85.3	80.2	80.4	85.7
Fully Paid(2).....	59.0	58.6	51.4	43.7	38.7	48.6

See footnotes at end of table.

Table 31.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by
Per Pupil Expenditure of School System, 1994-95 (Continued)

Provisions	Per Pupil Expenditure					Total-All Reporting Systems
	\$7,000 or More	\$6,000 to \$6,999	\$5,000 to \$5,999	\$4,500 to \$4,999	Less Than \$4,500	
Percent Providing Insurance						
Major Medical.....	96.6	95.1	95.7	97.0	96.7	96.3
Single Coverage(2).....	95.7	95.9	85.3	82.8	85.7	88.2
Fully Paid(2).....	94.3	95.9	83.6	80.5	82.7	86.3
Family Coverage(2).....	94.3	94.9	85.3	79.7	80.6	85.8
Fully Paid(2).....	57.9	56.1	50.3	43.0	38.4	47.6
Dental.....	91.0	90.3	82.7	74.2	78.0	82.3
Single Coverage(2).....	95.5	94.6	83.7	78.6	85.9	87.4
Fully Paid(2).....	94.7	93.5	83.0	78.6	84.3	86.5
Family Coverage(2).....	90.9	91.4	83.0	76.5	81.7	84.4
Fully Paid(2).....	53.8	61.3	54.9	52.0	46.6	52.8
Vision Care.....	48.3	50.5	53.5	47.0	55.5	51.7
Single Coverage(2).....	92.9	92.3	86.9	83.9	83.1	86.9
Fully Paid(2).....	90.0	92.3	84.8	83.9	82.4	85.7
Family Coverage(2).....	84.3	86.5	79.8	80.6	78.7	81.1
Fully Paid(2).....	51.4	55.8	53.5	51.6	47.1	51.1
Prescription Drugs.....	82.8	88.3	84.9	87.1	86.9	85.9
Single Coverage(2).....	95.0	95.6	84.1	83.5	84.5	87.5
Fully Paid(2).....	94.2	95.6	82.2	80.0	80.8	85.2
Family Coverage(2).....	92.5	92.3	83.4	80.9	79.3	84.5
Fully Paid(2).....	57.5	51.6	50.3	43.5	39.0	47.1
Mean Percent of Insurance Premium Paid If Less than Full:						
Hospitalization						
Single Coverage.....	84.7	76.1	79.0	83.0	77.3	79.8
Family Coverage.....	84.9	74.4	75.9	68.4	68.4	74.2
Medical/Surgical						
Single Coverage.....	84.7	76.1	78.7	82.3	77.5	79.7
Family Coverage.....	84.9	74.4	75.9	68.4	68.2	74.1
Major Medical						
Single Coverage.....	84.7	76.3	78.9	82.0	77.2	79.6
Family Coverage.....	84.8	74.0	75.2	68.1	68.3	74.0
Dental						
Single Coverage.....	86.3	68.8	71.9	72.2	69.1	74.3
Family Coverage.....	81.9	69.5	72.3	60.8	59.5	69.5
Vision Care						
Single Coverage.....	80.6	76.7	62.0	88.8	71.8	76.4
Family Coverage.....	79.7	75.1	67.7	73.9	59.5	70.3
Prescription Drugs						
Single Coverage.....	84.7	77.6	79.1	84.0	77.1	80.1
Family Coverage.....	83.0	75.3	73.6	67.8	67.4	72.8

See footnotes at end of table.

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Table 31.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Per Pupil Expenditure of School System, 1994-95 (Continued)

Provisions	Per Pupil Expenditure					
	\$7,000 or More	\$6,000 to \$6,999	\$5,000 to \$5,999	\$4,500 to \$4,999	Less Than \$4,500	Total-All Reporting Systems
Number Responding.....	145	103	185	132	245	810
Percent Providing Professional Liability Insurance.....	85.5	85.4	80.0	71.2	70.2	77.3
Covered in Board Policy Only(2).....	68.5	71.6	73.0	72.3	68.6	70.6
Separate Policy Provided(2).....	4.0	6.8	4.1	5.3	2.9	4.3
Percent Providing Severance Pay.....	41.4	41.7	38.9	31.1	28.2	35.2
Percent Providing Vacation Leave.....	97.9	90.3	91.9	90.9	89.8	92.0
Percent Providing Sick Leave....	94.5	96.1	97.3	95.5	96.3	96.0
Specified No. Days Per Year(2).....	93.4	92.9	95.0	96.0	97.9	95.5
Provided as Needed(2).....	6.6	7.1	5.0	4.0	2.5	4.6
Unlimited Accumulation of Unused Leave Days Allowed	43.8	44.4	41.7	50.0	54.2	47.6
Sick Leave Counts Toward Retirement Service.....	19.7	19.2	20.6	42.1	50.0	32.6
Percent Providing Personal/Emergency Leave.....	86.9	89.3	84.3	83.3	87.3	86.2
Charged in Whole or Part to Sick Leave(2).....	15.1	25.0	39.1	39.1	52.8	37.1
Percent Providing Sabbatical Leave.....	30.3	40.8	35.1	19.7	21.2	28.3
Mean Number of Leave Days Vacation Leave--						
Days Credited per Year.....	23	22	21	20	20	21
Maximum Accumulation.....	39	40	43	38	40	40
Sick Leave--						
Days Credited per Year.....	16	14	16	14	14	15
Maximum Accumulation.....	185	173	168	158	146	164
Personal/Emergency Leave--						
Days Allowed per Year.....	4	4	4	4	5	4
Percent Providing Long-Term Disability Insurance.....	48.3	40.8	39.5	43.2	29.0	38.6
Mean Salary Coverage (%).....	67.9%	65.5%	64.1%	65.3%	65.1%	65.6%
Mean Monthly Benefit/Limit....	\$4,375	\$4,194	\$3,275	\$4,372	\$3,438	\$3,885
Fully Paid(2).....	24.8	26.2	18.9	13.6	12.2	18.0
Percent Providing Group Life Insurance.....	67.6	85.4	88.6	84.1	78.8	80.7
Mean Policy Amount.....	\$139,763	\$92,918	\$107,087	\$123,791	\$71,302	\$101,390
Fully Paid(2).....	51.7	75.7	69.2	66.7	55.5	62.3
Mean Percent of Premium Paid If Less Than Full.....	76	30	49	57	67	59
	2.8	1.9	4.3	3.0	4.1	3.5

1 Includes only those respondents participating in tax-sheltered annuity plans; does not include districts that have plans where the superintendent does not participate.

2 Percents in detail lines based on number of school systems providing coverage.

- Data not available.

Table 32.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Geographic Region, 1994-95

Provisions	Geographic Region(1)								
	New England	Mid-east	South-east	Great Lakes	Plains	South-west	Rocky Mts.	Far West	Total All Regions
Number Responding.....	47	137	135	143	84	85	47	132	810
Mean Number of Years in Present Position.....	5	7	5	5	6	5	5	6	6
Mean Length of Current Contract or Appointment.....	3	4	3	3	2	3	2	3	3
Percent with Some Transportation Provision.....	95.7	99.3	97.8	98.6	100.0	95.3	93.6	94.7	97.3
Percent Providing a Car.....	8.5	22.6	42.2	29.4	19.0	28.2	29.8	19.7	26.4
Percent with Mileage Allowance for Business Use of Pers. Car	55.3	60.6	43.7	51.0	53.6	29.4	55.3	33.3	47.0
Percent with Allowance for Use Within District.....	38.3	52.6	35.6	33.6	36.9	15.3	48.9	20.5	34.6
Percent with Allowance for Use Outside District.....	46.8	54.0	37.8	42.7	50.0	25.9	53.2	31.1	41.7
Percent With Annual Allowance for Business Use of Pers. Car	51.1	16.1	24.4	33.6	39.3	48.2	21.3	53.0	34.7
Percent with Allowance for Use Within District.....	46.8	16.1	22.2	31.5	36.9	41.2	19.1	48.5	31.9
Percent with Allowance for Use Outside District.....	38.3	13.1	17.8	19.6	21.4	31.8	17.0	40.2	24.0
Mean Mileage Allowance									
For Within District Travel....	\$0.29	\$0.27	\$0.25	\$0.28	\$0.24	\$0.27	\$0.28	\$0.29	\$0.27
For Outside District Travel...	0.24	0.27	0.25	0.26	0.24	0.28	0.29	0.29	0.26
For All Travel--Single Rate...	0.25	0.28	0.25	0.27	0.24	0.27	0.25	0.28	0.26
Mean Annual Allowance/Limit									
For Within District Travel....	2,229	3,045	2,644	2,718	3,496	5,471	5,500	3,214	3,621
For Outside District Travel...	1,927	-	5,504	3,093	6,600	6,233	5,076	4,550	4,773
For All Travel--Lump Sum.....	2,290	3,761	6,086	4,288	5,300	6,661	4,644	4,877	4,844
Percent Providing Within District Expense Account.....	51.1	75.2	60.7	81.1	75.0	61.2	72.3	71.2	70.1
Specified Annual Allowance..	4.3	6.6	6.7	6.3	9.5	7.1	12.8	10.6	7.8
Unlimited (As Needed).....	42.6	65.0	45.9	66.4	63.1	45.9	48.9	50.0	55.2

See footnotes at end of table.

Table 32.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Geographic Region, 1994-95 (Continued)

Provisions	Geographic Region(1)								
	New England	Mid-east	South-east	Great Lakes	Plains	South-west	Rocky Mts.	Far West	Total All Regions
Percent Providing Outside District Expense Account.....	78.7	86.1	88.1	90.2	92.9	92.9	87.2	91.7	89.1
Specified Annual Allowance..	8.5	3.6	2.2	2.1	3.6	3.5	4.3	0.8	3.0
Unlimited (As Needed).....	61.7	74.5	74.1	77.6	84.5	77.6	72.3	83.3	76.9
Mean Annual Expense Account Allowance:									
Within District Expenses.....	1,450	2,357	4,097	3,713	3,960	3,600	3,133	4,523	3,654
Out-of-District Expenses.....	2,163	3,125	4,167	1,450	3,250	10,000	4,300	-	3,771
Lump Sum for All Expenses....	1,000	-	4,267	4,067	5,500	7,500	6,000	3,913	4,385
Convention Attendance:									
Percent Paying at Least Part of Cost.....	80.9	87.6	83.7	83.9	90.5	87.1	93.6	90.2	86.9
Types of Meetings Paid For:									
AASA.....	70.2	71.5	74.8	72.0	75.0	65.9	78.7	48.5	68.5
NSBA.....	46.8	56.9	63.0	63.6	61.9	65.9	74.5	47.0	59.4
State Associations.....	76.6	75.2	76.3	75.5	77.4	70.6	80.9	71.2	74.9
Regional Groups.....	66.0	61.3	66.7	67.1	61.9	55.3	57.4	56.1	61.9
Percent Providing Professional Leave for Attendance.....	87.2	86.9	89.6	81.1	88.1	77.6	89.4	83.3	85.1
Percent Paying Dues for Professional Organizations.....	97.9	95.6	83.0	88.8	81.0	70.6	85.1	82.6	85.6
Organizations Paid For:									
AASA.....	78.7	82.5	63.7	69.2	66.7	56.5	74.5	48.5	66.4
State Associations.....	85.1	83.9	63.7	69.9	66.7	51.8	76.6	75.0	71.1
Regional Administrator Group	59.6	63.5	34.1	49.0	44.0	30.6	25.5	28.0	42.3
Percent Paying Dues to at Least One or More Civic Organizations..	34.0	38.7	49.6	55.9	61.9	57.6	55.3	43.9	49.5
Percent Paying Dues to Social, Recreational or Health Clubs....	0.0	0.7	1.5	1.4	1.2	3.5	0.0	0.0	1.1
Percent Paying at Least Part of Cost of Physical Exam.....	46.8	70.1	48.1	74.8	60.7	67.1	48.9	68.9	63.2
Percent With Retirement Plans									
State Retirement System.....	97.9	97.1	97.8	98.6	97.6	98.8	97.9	98.5	98.0
Local Retirement System.....	2.1	1.5	4.4	5.6	8.3	-	6.4	-	3.3
Social Security Coverage.....	19.1	90.5	76.3	49.0	66.7	37.6	53.2	28.0	56.3
Tax-Sheltered Annuity(2).....	17.0	29.2	30.4	30.1	33.3	22.4	34.0	27.3	28.5

See footnotes at end of table.

Table 32.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Geographic Region, 1994-95 (Continued)

Provisions	Geographic Region(1)								
	New England	Mid-east	South-east	Great Lakes	Plains	South-west	Rocky Mts.	Far West	Total All Regions
Separate Annuity Paid by District.....	21.3	18.2	17.8	32.9	27.4	24.7	23.4	16.7	22.6
Mean Annual Premium.....	\$5,609	\$4,209	\$4,455	\$5,620	\$6,694	\$7,177	\$7,889	\$6,675	\$6,097
Mean Monthly Benefit.....	10,000	-	-	3,200	-	6,000	4,000	3,677	5,092
Percent with Tuition Reimbursement Provisions.....	40.4	60.6	18.5	49.0	14.3	11.8	23.4	6.1	29.4
Percent Providing Insurance									
Group Hospitalization.....	95.7	97.8	95.6	97.9	95.2	91.8	97.9	97.0	96.3
Single Coverage(3).....	95.6	98.5	86.8	95.0	75.0	79.5	87.0	81.3	87.9
Fully Paid(3).....	95.6	97.8	82.9	94.3	71.3	71.8	87.0	81.3	85.9
Family Coverage(3).....	95.6	97.8	81.4	95.0	72.5	73.1	82.6	80.5	85.6
Fully Paid(3).....	20.0	63.4	31.0	65.7	45.0	28.2	52.2	57.0	48.8
Medical/Surgical.....	95.7	97.1	93.3	96.5	92.9	90.6	97.9	97.0	95.2
Single Coverage(3).....	95.6	98.5	86.5	94.9	74.4	79.2	87.0	81.3	87.8
Fully Paid(3).....	95.6	97.7	82.5	94.2	70.5	71.4	87.0	81.3	85.7
Family Coverage(3).....	95.6	97.7	81.7	94.9	73.1	72.7	82.6	80.5	85.7
Fully Paid(3).....	20.0	63.2	30.2	65.9	44.9	26.0	54.3	57.0	48.6
Major Medical.....	95.7	97.1	93.3	97.9	91.7	94.1	100.0	100.0	96.3
Single Coverage(3).....	95.6	98.5	87.3	95.0	75.3	80.0	87.2	81.8	88.2
Fully Paid(3).....	95.6	97.7	84.1	94.3	71.4	72.5	87.2	81.8	86.3
Family Coverage(3).....	95.6	97.7	81.7	95.0	74.0	72.5	80.9	81.1	85.8
Fully Paid(3).....	20.0	60.2	29.4	65.0	45.5	23.8	53.2	56.8	47.6
Dental.....	83.0	94.9	58.5	93.0	70.2	67.1	83.0	99.2	82.3
Single Coverage(3).....	94.9	97.7	81.0	95.5	72.9	75.4	84.6	83.2	87.4
Fully Paid(3).....	94.9	96.9	78.5	94.7	72.9	71.9	84.6	83.2	86.5
Family Coverage(3).....	89.7	93.1	75.9	95.5	69.5	71.9	79.5	81.7	84.4
Fully Paid(3).....	23.1	59.2	36.7	68.4	47.5	28.1	48.7	63.4	52.8
Vision Care.....	38.3	55.5	32.6	56.6	32.1	34.1	46.8	92.4	51.7
Single Coverage(3).....	88.9	97.4	79.5	93.8	77.8	69.0	86.4	84.4	86.9
Fully Paid(3).....	88.9	93.4	79.5	92.6	77.8	65.5	86.4	84.4	85.7
Family Coverage(3).....	77.8	88.2	75.0	91.4	70.4	69.0	77.3	78.7	81.1
Fully Paid(3).....	16.7	47.4	38.6	71.6	48.1	20.7	36.4	59.8	51.1

See footnotes at end of table.

Table 32.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Geographic Region, 1994-95 (Continued)

Provisions	Geographic Region(1)								
	New England	Mid-east	South-east	Great Lakes	Plains	South-west	Rocky Mts.	Far West	Total All Regions
Prescription Drugs.....	83.0	73.0	85.9	90.2	78.6	88.2	89.4	97.7	85.9
Single Coverage(3).....	94.9	97.0	87.9	95.3	75.8	77.3	85.7	82.2	87.5
Fully Paid(3).....	94.9	96.0	81.9	94.6	74.2	69.3	85.7	82.2	85.2
Family Coverage(3).....	92.3	95.0	82.8	95.3	72.7	68.0	81.0	81.4	84.5
Fully Paid(3).....	17.9	58.0	31.0	67.4	43.9	22.7	52.4	55.8	47.1
Mean Percent of Insurance Premium Paid If Less than Full:									
Hospitalization									
Single Coverage.....	73.4	85.9	80.5	86.2	82.0	61.2	79.4	86.7	79.8
Family Coverage.....	74.0	86.7	59.9	80.3	54.2	46.0	74.2	83.1	74.2
Medical/Surgical									
Single Coverage.....	73.4	85.9	80.0	86.2	81.0	62.0	79.4	86.7	79.7
Family Coverage.....	74.0	86.7	60.1	80.3	54.2	47.4	74.2	83.1	74.1
Major Medical									
Single Coverage.....	73.4	85.5	79.8	86.2	81.0	63.1	79.4	86.7	79.6
Family Coverage.....	74.0	86.3	59.9	80.3	54.2	51.2	70.0	81.8	74.0
Dental									
Single Coverage.....	68.3	85.2	69.3	82.8	78.7	51.7	74.3	80.1	74.3
Family Coverage.....	67.9	80.4	53.7	73.4	69.6	50.2	68.3	76.3	69.5
Vision Care									
Single Coverage.....	69.4	77.5	92.6	89.8	-	48.0	94.5	73.8	76.4
Family Coverage.....	67.5	80.2	64.0	82.7	50.0	41.4	68.8	67.4	70.3
Prescription Drugs									
Single Coverage.....	77.4	84.3	84.2	83.3	95.3	61.1	77.8	82.6	80.1
Family Coverage.....	75.6	83.9	61.8	79.5	61.5	54.7	73.6	77.9	72.8
Percent Providing Professional Liability Insurance.....	83.0	85.4	81.5	84.6	83.3	61.2	78.7	60.6	77.3
Covered in Board Policy									
Only(3).....	66.7	71.8	66.4	76.9	70.0	73.1	81.1	61.3	70.6
Separate Policy Provided(3)...	-	2.6	6.4	6.6	8.6	-	2.7	2.5	4.3
Percent Providing Severance Pay.	31.9	47.4	31.9	46.9	31.0	27.1	48.9	17.4	35.2
Percent Providing Vacation Leave	100.0	96.4	91.9	95.8	96.4	69.4	95.7	90.9	92.0

See footnotes at end of table.

Table 32.--Summary of Selected Fringe Benefits for Superintendents in Reporting School Systems, by Geographic Region, 1994-95 (Continued)

Provisions	Geographic Region(1)								
	New England	Mid-east	South-east	Great Lakes	Plains	South-west	Rocky Mts.	Far West	Total All Regions
Percent Providing Sick Leave....	95.7	96.4	94.8	92.3	97.6	96.5	95.7	100.0	96.0
Specified No. Days Per Year(3).....	97.8	94.7	97.7	90.2	93.9	100.0	93.3	97.7	95.5
Provided as Needed(3).....	2.2	5.3	3.1	9.8	6.1	-	6.7	2.3	4.6
Unlimited Accumulation of Unused Leave Days Allowed....	20.0	64.4	50.0	28.0	15.9	56.1	42.2	73.5	47.6
Sick Leave Counts Toward Retirement Service.....	11.1	14.4	46.9	27.3	8.5	36.6	15.6	68.2	32.6
Percent Providing Personal/Emergency Leave.....	87.2	89.8	75.6	88.8	89.3	90.6	80.9	87.1	86.2
Charged in Whole or Part to Sick Leave(3).....	14.6	17.1	44.1	18.1	37.3	54.5	18.4	75.7	37.1
Percent Providing Sabbatical Leave.....	21.3	48.9	22.2	28.7	28.6	27.1	27.7	15.9	28.3
Mean Number of Leave Days Vacation Leave--									
Days Credited per Year.....	24	22	18	22	20	17	21	24	21
Maximum Accumulation.....	39	36	38	41	37	38	40	48	40
Sick Leave--									
Days Credited per Year.....	19	14	14	18	15	12	13	13	15
Maximum Accumulation.....	182	209	132	193	137	123	151	199	164
Personal/Emergency Leave--									
Days Allowed per Year.....	4	4	4	4	3	3	3	7	4
Percent Providing Long-Term Disability Insurance.....	34.0	41.6	29.6	54.5	44.0	32.9	61.7	21.2	38.6
Mean Salary Coverage (%).....	71.3%	62.9%	60.3%	70.3%	64.8%	63.2%	61.0%	67.8%	65.6%
Mean Monthly Benefit/Limit....	\$3,660	\$3,866	\$3,719	\$4,182	\$4,083	\$2,789	\$3,494	\$4,500	\$3,885
Percent Providing Group Life Insurance.....	10.6	24.1	12.6	23.8	20.2	10.6	38.3	9.8	18.0
Mean Policy Amount.....	72.3	68.6	84.4	91.6	83.3	85.9	87.2	73.5	80.7
Fully Paid(3).....	\$104,750	\$121,981	\$136,515	\$117,934	\$91,390	\$76,702	\$86,469	\$70,859	\$101,390
Mean Percent of Premium Paid If Less Than Full.....	46.8	54.7	55.6	79.0	66.7	61.2	70.2	59.8	62.3
	63	76	45	67	38	60	68	87	59
	12.8	2.9	5.9	2.1	2.4	2.4	4.3	0.8	3.5

1 States included in geographic regions. New England: CT, ME, MA, NH, RI, VT; Mid-east: DE, DC, MD, NJ, NY, PA; Southeast: AL, AR, FL, GA, KY, LA, MS, NC, SC, TN, VA, WV; Great Lakes: IL, IN, MI, OH, WI; Plains: IA, KS, MN, MO, NE, ND, SD; Southwest: AZ, NM, OK, TX; Rocky Mountains: CO, ID, MT, UT, WY; Far West: AK, CA, HI, NV, OR, WA.

2 Includes only those respondents participating in tax-sheltered annuity plans; does not include districts that have plans where the superintendent does not participate.

3 Percents in detail lines based on number of school systems providing coverage.

- Data not available.

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ADDITIONAL BENEFITS REPORTED

The following is a descriptive list of additional fringe benefits reported to ERS by school superintendents but not tabulated in this report.

- A superintendent in a small town in the Southwest region (PPE range: less than \$4,500) was paid for up to 10 days of unused vacation leave.
- A superintendent in a small suburban district in the Far West region (PPE range: less than \$4,500) receives a partially paid premium for American Family Life (cancer insurance).
- A superintendent in a small suburban district in the New England region (PPE range: \$7,000 or more) receives a housing allowance of \$950 per month.
- To offset deductibles, a superintendent in the Southwest region (PPE range: less than \$4,500) is provided a medical reimbursement account of \$3,000 annually.
- A superintendent in a large county in the Southeast region (PPE range: \$6,000 to \$6,999) has use of a gas card in addition to a car provided at district expense.
- The superintendent of a small district in a small town in the Rocky Mountains region (PPE range: less than \$4,500) receives a \$4,000 performance bonus.
- The superintendent of a very small rural district in the Plains region (PPE range: \$6,000 to \$6,999) is granted one week pay to attend an annual seminar.
- For the superintendent of a large suburban district in the Southeast region (PPE range: \$5,000 to \$5,999) the board purchased one year from an out-of-state retirement system.
- A suburban district in the Great Lakes region (PPE range: \$5,000 to \$5,999) gives the superintendent an administrative stipend of \$500.
- The superintendent in a small town in the New England region (PPE range: \$5,000 to \$5,999) may receive up to \$5,000 based on mutually agreed upon performance goals.
- As an elected official, the superintendent of a medium size district in the Southeast region (PPE range: less than \$4,500) is provided no sick, vacation, or personal leave but receives 30 days per year as credit toward years of service for retirement benefits.
- A suburban district in the Midwest region (PPE range: \$7,000 or more) provides the superintendent with a car phone.
- A superintendent in a small suburban district in the Great Lakes region (PPE range: \$7,000 or more) may receive up to \$6,000 for moving expenses.
- The superintendent who serves a small suburban district in the Southeast region (PPE range: \$6,000 to \$6,999) receives the annual superintendent supplement of \$1,000. In addition, he receives up to \$7,000 annually in accordance with the local career ladder.
- The superintendent of a small suburban district in a suburban community in the Great Lakes region (PPE range: \$6,000 to \$6,999) may receive an annual bonus of \$6,700.
- When hired, the superintendent of a medium size urban district in the Southwest region (PPE range: \$4,500 to \$4,999) was immediately credited with 30 days of local sick leave. He also receives a computer, fax machine, and phone line for his home office.
- A small town district in the Far West region (PPE range: \$6,000 to \$6,999) gives the superintendent \$1,800 annually for professional growth.

- The superintendent of a large urban district in the Southeast region (PPE range: \$5,000 to \$5,999) is paid for up to 15 unused vacation days. The district also gives the superintendent a cellular phone allowance of \$50 per month.
- Early retirement for a superintendent in a rural area of the Great Lakes region (PPE range: \$6,000 to \$6,999) includes insurance coverage to age 65.
- For the superintendent, the board of a large suburban district in the Southeast region (PPE range: \$6,000 to \$6,999) purchased an additional year's credit in the state retirement system at a cost of more than \$18,000.
- A large suburban district in the Southwest region (PPE range: \$4,500 to 4,999) gives the superintendent a cellular phone and pager.



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